

A
COLLECTION
Of all the
STATUTES
Now in FORCE,
Relating to the
EXCISE
UPON
BEER, ALE,
And other LIQUORS:
WITH

AN ABRIDGMENT of the said STATUTES,
and a Table of the Rates upon the several
Liquors, &c. shewing by what ACTS they
are Imposed.

To which is added,

A Table of ALLOWANCES
for Common Brewers, &c.

L O N D O N,

Printed by JOHN BASKETT, Printer to the King's
Most Excellent Majesty, for J. and R. TONSON.
M.DCC.XXXVII.





T H E
Introduction, &c.



HIS Edition of the Excise Laws, intended for the Use and Direction of those who are more immediately employed in the charging and collecting the Duties thereby granted, was but very lately undertaken by Him, who now appears to be concern'd in publishing it; and indeed there being an immediate Occasion for something of this kind, less Time was allow'd in preparing it for the Press, than such a Work must otherwise have required; to which it is hoped the Candid Reader will impute the Defects he
*
may

The INTRODUCTION.

may observe therein. The Whole is divided into three Columns. In the middle Column are contained the Acts of Parliament themselves, so far as they relate to the Duties under the Receipt and Management of the Commissioners of Excise. In One of the Side Columns are printed in an *Italick* Character Notes and References, shewing the Alterations, which from time to time have been made in those Laws; and to support such Observations as are occasionally made, some Cases in the Law Books are referr'd to: And whereas the frequent and necessary recitals of former Laws often render the the new Laws extremely difficult to be understood by Those whose thoughts have not been turn'd to Studies of that kind; an Abridgement of them has been attempted, and printed in a *Roman* Letter in the Other: Omitting such Part of the Laws as was mere Recital only, that the Intent of the Legislature might more plainly appear to such Readers.

It

The INTRODUCTION.

It will be obvious to every Gentleman into whose Hands this Edition may occasionally fall, that several of the marginal Notes and References are frequently repeated in such Places where the particular Thing enacted has Relation to any former or subsequent Law; which though unnecessary to Gentlemen of Learning, it was thought an easy Method of making those Laws more instructive to the Persons, for whom this Edition was principally intended; who stand in need of all the Assistance and Information that can possibly be given them, to enable them to execute faithfully the Business of their Office: that they may not at any time presume, under the Colour and Pretence of the Discharge of their Duty, to do any thing that is not strictly justifiable: Nor yet be ignorant of those Powers which the Laws have given them, for the preventing or discovering of All Frauds; tending as well to the Prejudice and Discouragement

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of

The INTRODUCTION.

of the fair Trader, as to the Detriment of the publick Revenues.

And it may not be amiss in this Place to take notice ; that whenever there is Occasion to mention any Law relating to the Customs ; or to refer to particular Clauses in any Act of Parliament, not contain'd in this Volume ; the last Edition of the Statutes at Large, publish'd in the Year 1735. is always here made use of.

That this Edition is still capable of receiving many Alterations and further Improvements, will but too easily appear to every careful Reader ; but such as it is, with all its Faults and Imperfections ; So far at least it may be of Service to the Publick, as to induce an abler Hand, more equal to the Undertaking, to correct and amend it ; and to prepare for the Press an Edition of All the Laws relating to the
several

The INTRODUCTION.

several Duties under the Care and Direction of the Commissioners of Excise : Duties, which were either the Returns of the Commons in Parliament assembled, as an humble and grateful Acknowledgement to the Crown, for the great Grace and Favour to them express'd in many Publick Acts and Declarations : Or the Price of our Liberties, in abolishing that Badge of Slavery, the Court of Wards and Liveries, and Tenures *in Capite* : Or granted as a Security to Those, who in times of common Danger, had given Credit to the Publick, by advancing their private Fortunes to strengthen the Hands of the Government ; and to enable them to support this Kingdom and Nation, against the Attacks of an open and declared Enemy to our Religion and Liberties : Blessings, which by these Means were then preserv'd, and are still continued to us under the present Happy Establishment ; But which, like a Good Constitution, or

a an

The INTRODUCTION.

an wholesome Climate, We are apt the less to value, because they are common and familiar to us ; Then only truly sensible of their Worth and Excellence, when it is our Misfortune to be no longer able to enjoy them.

Excise-Office,
1737.

ROBERT EYRE.

T A B L E

OF THE

TITLES of the ACTS

Contained in the

First Volume of EXCISE LAWS.

- I. ——— **A** Grant of certain Impositions upon Beer and Ale, and other Liquors, for Increase of His Majesty's Revenue, during His Life; *i. e.* the Temporary Excise, 12 Car. II. cap. 23. Page 1
- II. ——— An Act for taking away the Courts of Wards and Liveries, &c. and settling a Revenue upon His Majesty in lieu thereof, commonly called the Hereditary Excise, 12 Car. II. cap. 24. p. 27
- III. ——— An Additional Act for the better Ordering and Collecting the Duties of Excise, and Preventing the Abuses therein, 15 Car. II. cap. 11. p. 52
- IV. ——— An Explanatory Act for the Recovery of the Arrears of Excise, 15 Car. II. cap. 12. p. 81
- V. ——— An Act for Settling the Impositions on Brandy, 22 Car. II. cap. 4. p. 82
- VI. ——— An Act for an Additional Excise on Beer, Ale, and other Liquors, 22 Car. II. cap. 5. p. 86
- VII. ——— An Act for the Exportation of Beer, Ale, Cyder, and Mum, 1 W. & M. cap. 22. p. 91

Table of the

- VIII. — An Act for an Additional Duty of Excise upon Beer, Ale, and other Liquors, 1 *W. & M. cap. 24.* p. 96.
- IX. — An Act for Encouraging the Distilling of Brandy and Spirits from Corn, 2 *W. & M. cap. 9.* p. 114
- X. — An Act for the better Ordering and Collecting the Duty upon Low-Wines, and Strong-Waters, and Preventing the Abuses therein, 3 *W. & M. cap. 15.* p. 116
- XI. — An Act for Granting Additional Duties on Goods, with a Clause about unfizeable Casks for Brandy Imported, 4 *W. & M. cap. 5.* p. 121
- XII. — An Act for Granting Duties of Excise on Beer, Ale, and other Liquors; and for securing those who should advance a Million, &c. 4 *W. & M. cap. 3.* p. 123
- XIII. — An Act for Granting Duties on Tonnage of Ships, and on Beer and Ale, and other Liquors, &c. for securing those who should advance a Million and an half, 5 *W. & M. cap. 20.* p. 131
- XIV. — An Act for laying Duties on Low-Wines, &c. and for preventing the Frauds of Distillers and Brewers, &c. 7 *W. III. cap. 30.* p. 141
- XV. — An Act for Repealing a Clause in a former Act relating to Party Guiles, and for preventing Frauds in Brewers, &c. 8 *W. III. cap. 28.* p. 172
- XVI. — An Act for Granting certain Duties upon Malt, Mum, Cyder, Perry, Sweets, &c. Retailers of Cyder defined, and a Penalty is laid upon all Sweet-Makers using any Cask, &c. for the making of Sweets without Notice; and the Contents of a *Winchester* Bushel are declar'd by 8 *W. III. cap. 21.* p. 191
- XVII. An

Titles to the Acts.

- XVII. — An Act to prohibit the Excessive Distilling of Spirits from Corn, and against the Exporting of Beer, &c. and to prevent Frauds in the Distillery, 10 *W. III.* cap. 4. p. 193
- XVIII. — An Act for laying further Duties upon Sweets, and for lessening as well the Duties upon Vinegar, and upon Brandy imported, &c. 10 *W. III.* cap. 21. p. 205
- XIX. — An Act for Ascertaining the Measures for retailing Beer and Ale, 11 *W. III.* cap. 15. p. 232
- XX. — An Act for Granting Duties upon Low-Wines, Coffee, Tea, &c. 12 *W. III.* cap. 11. p. 244
- XXI. — An Act for Appropriating 3,700 *l.* weekly out of the Excise, &c. for a Provision for the King's Household, 12 *W. III.* cap. 12. p. 262
- XXII. — An Act for the Encouraging the Consumption of Malted Corn, and for the better preventing the running of *French* and Foreign Brandy, 1 *Ann.* cap. 14. p. 287
- XXIII. — An Act for Granting a Supply to Her Majesty by several Duties imposed upon Malt, Mum, Cyder, and Perry, 1 *Ann.* cap. 3. p. 290
- XXIV. — An Act for continuing Duties upon Low-Wines, and upon Coffee, Tea, &c. 3 & 4 *Ann.* cap. 4. p. 292
- XXV. — An Act for Prohibiting all Trade and Commerce with *France*, 3 & 4 *Ann.* cap. 13. p. 302
- XXVI. — An Act for Continuing an Additional Subsidy of Tonnage and Poundage, and certain Duties upon Coals, Culm, and Cynders, and Additional Duties of Excise, &c. 4 *Ann.* cap. 6. p. 306
- XXVII. — An Act for Laying further Duties upon Low-Wines, &c. 4 *Ann.* cap. 12. p. 317
- XXVIII. An

Table of the

- XXVIII.— An Act for Continuing the Duties on Low-Wines and Spirits of the first Ex-
traction, &c. 5 *Ann. cap. 19.* p. 326
- XXIX. — An Act for Raising a further Supply to Her Majesty, for the Service of the Year 1708. and other Uses, by Sale of Annuities charged on a Fund not exceeding 40,000 *l. per Annum.* to arise by appropriating several Surplusses, and granting further Terms in the Duties on Low-Wines, &c. 6 *Ann. cap. 5.* p. 339
- XXX.— An Act for Granting to Her Majesty New Duties of Excise, and upon, &c. 8 *Ann. cap. 7.* p. 459
- XXXI. — An Act for the better Support of His Majesty's Household, and of the Honour and Dignity of the Crown of Great Britain, 1 *G. cap. 1.* p. 363
- XXXII. — An Act for Rectifying Mistakes, &c. and a Clause for Continuing the Duties of Excise to King George for Life, 1 *G. I. cap. 2.* p. 378
- XXXIII.— An Act for Continuing the Duties on Malt, Mum, Cyder, and Perry, for the Service of the Year 1717. and to obviate a Doubt concerning Goods imported from the Islands of *Jersey, Guernsey, &c.* and for Preventing Frauds in the Duties on Low-Wines and Spirits carried Coastwise, 3 *G. I. cap. 4.* p. 380
- XXXIV.— An Act for Continuing the Duties on Malt, Mum, Cyder, and Perry, &c. 4 *G. I. cap. 3.* p. 387
- XXXV. — An Act for Preventing Frauds and Abuses in the Publick Revenues of Excise, Customs, Stamp-Duties, Post-Office, and House Money, 6 *G. I. cap. 21.* p. 395
- XXXVI.— An Act for continuing the Duties on Malt, Mum, Cyder, and Perry, &c. 7 *G. I. cap. 20.* p. 421
- XXXVII. An

Titles to the Acts.

- XXXVII.— An Act to prevent the Clandestine Running of Goods, &c. 8 G. I. *cap.* 18. p. 424
- XXXVIII. An Act for Preserving all such Ships and Goods thereof, which shall happen to be forced on Shore; that is, so much of it as relates to Salvage, 12 *Ann. cap.* 18. *sect.* 2. p. 471
- XXXIX.— An Act against the Clandestine Running of Goods; that is, so much of it as relates to Rum imported in Casks under Twenty Gallons, and to Foreign Goods taken in at Sea by any Collier, to be landed, &c. without Payment of the Duties, 5 G. I. *cap.* 11. *sections* 2, 13. p. 476
- XL.— An Act for the more effectual Preventing of Frauds and Abuses in the Publick Revenues; that is, so much of it as relates to the Excise, 11 G. I. *cap.* 30. p. 484
- XLI. — An Act for the Improvement of His Majesty's Revenues of Customs, Excise, and Inland Duties; that is, so much of it as relates to the Duties of Excise, 12 G. I. *cap.* 28. p. 517
- XLII. — An Act for Granting an Aid to His Majesty, by laying a Duty upon all Victuallers and Retailers of Beer and Ale within the Bills of Mortality, &c. 12 G. I. *cap.* 12. p. 545
- XLIII.— An Act for Removing of Doubts concerning the Additional Duty of Two Pence *per* Gallon upon Low-Wines, &c. that is, so much of it as relates to the Right of Appealing, and the Number of Commissioners appointed to hear Complaints and Informations, &c. 1 G. II. *cap.* 16. *sections* 3, 4, 5. p. 559
- XLIV.— An Act for Continuing the Duties upon Malt, Mum, &c. that is, so much of it as relates to the Duty upon Mum, and the Duties upon Cyder and Perry, made

Table of the Titles.

made for Sale, and Cyder and Perry sold to Distillers, and made use of by them in Distillation only, 3 G. II. cap. 1. sections 4, 5, 11, 12. p. 568

XLV. — An Act for Repealing an Act for laying a Duty on Compound Waters or Spirits, and for licensing the Retailers thereof, and for determining certain Duties on *French Brandy*, and for granting others in Lieu thereof, 6 G. II. cap. 17. p. 573

XLVI. — An Act for laying a Duty upon the Retailers of Spirituous Liquors, and for licensing the Retailers thereof, 9 G. II. p. 593

XLVII. — An Act for Indemnifying Persons who have been guilty of Offences against the Laws for securing the Revenues of Customs and Excise, and for enforcing those Laws for the future, 9 G. II. p. 633

XLVIII. — An Act for repealing the present Duty upon Sweets, and for granting a less Duty thereupon; and for explaining and enforcing the Execution of an Act passed in the Ninth Year of His present Majesty, intituled, *An Act for laying a Duty upon the Retailers of Spirituous Liquors, and for licensing the Retailers thereof*, and for appropriating the Supplies granted in this Session of Parliament, and for making forth Duplicates of Exchequer Bills, Lottery Tickets, and Orders, lost, burnt, and otherwise destroyed, p. 716

and exceeding the Examples of
any of their Ancestors for the

increasing of their Revenue

Revenue during their Ancestry's

Anno duodecimo

time) do therefore give and

Caroli II. Regis

Impositions, Duties, and

sums of Money, herein after

following, to be levied upon

Beer, Ale, and other

Liquors, for the Increase of

His Majesty's Revenue during

His Life, to be continued

in Parliament as usual

from and after the Twentieth

Year of His Majesty's said

Commons, as

sembled in Parlia-

ment, in gratitude for

an humble Acknow-

ledgment of Your Majesty's great

Grace and Favour to us Your

Commons, beyond Example

of any Your Royal Progeni-

tors, expressed in many pub-

lick Acts and Declarations, to

the great Rejoicing and gene-

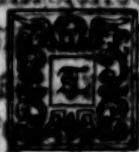
ral Satisfaction of all Your

People, which they desire to

answer with Returns suitable,

and

The Preamble
recites, that
the Commons
in Parliament
assembled, be-
ing desirous of
making suit-
able Returns to
His Majesty,
for His great
Grace and Fa-
vour to them,
express'd in
many publick
Acts and De-
clarations,



E X C I S E,

and exceeding the Examples of any of their Ancestors, for the increasing of Your Majesty's Revenue during Your Majesty's Reign (which God long continue) do therefore give and grant unto Your most Excellent Majesty, the Rates and Duties, Impositions, Charges, and Sums of Money, herein after following; And do beseech Your Majesty that it may be enacted: And be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords and Commons in Parliament assembled, That from and after the Twenty fifth Day of December, One thousand six hundred and sixty, there shall be throughout Your Majesty's Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, raised, levied, collected, and paid unto Your Majesty, during Your Life, for Beer, Ale, Cyder, and other Liquors herein after mentioned, the several Rates, Impositions, Duties, and Charges herein after expressed, and in manner and form following; That is to say,

do, as an humble and grateful Acknowledgment, give and grant to His Majesty, during His Life, the following Rates of Excise upon Beer, Ale, Cyder, and other Liquors, to commence from 25 Dec. 1660.

These Duties being at first granted during only the Life of King Charles II. the like Duties have, by subsequent Acts, been continued to all succeeding Kings and Queens, and to His present Majesty, by the First of King George II. for the better Support of His Household.

For

For every Bar-
rel of Beer or
Ale, above six
Shillings the
Barrel, 1 s. 3 d.

Post. 28.
12 Car. II.

For every *Barrel of Beer or Ale a-
bove Six Shillings the Barrel*, brew-
ed by the common Brewer, or any
other Person or Persons, who doth
or shall sell or tap out Beer or Ale
publickly or privately, to be paid
by the common Brewer, or by such
other Person or Persons respectively,
and so proportionably for a greater
or lesser Quantity, *One Shilling Three
Pence.*

For every Bar-
rel of Beer or
Ale, of six Shil-
lings the Bar-
rel, or under,
3 d.

Post. 28.
12 Car. II.

For every *Barrel of Six Shillings
Beer or Ale*, or under, brewed by
the common Brewer, or any other
Person or Persons who doth or shall
sell or tap out such Beer or Ale pub-
lickly or privately, to be paid by the
said common Brewer, or by such
other Person or Persons respectively,
as aforesaid, and so proportionably
for a greater or lesser Quantity, *Three
Pence.*

* By 8 & 9 W. III.
Post. 191. every
Person who shall
buy any Cyder or
Perry, or any Fruit
to make into Cyder
or Perry, and shall
sell any of the Cy-
der or Perry so
bought, or made, by
the Hoghead, or
any greater or lesser
Measure, shall be
deemed a Retailer
of Cyder or Perry,
and chargeable
with the Duties of
such Cyder so sold,
or bought for Sale.

For all Cyder
and Perry
made and sold
by Retail, up-
on every Hog-
head 1 s. 3 d.

Post. 28.
12 Car. II.

For all Cyder and Perry made
and sold by *Retail*, upon every
Hoghead, to be paid by the Retail-
er thereof, and so proportionably for
a greater or lesser Measure, *One Shil-
ling Three Pence. **

By 4 G. I Post. 391.
Dealers in, and
Receivers of Cyder
and Perry, are to
be charged with the
Duty of 4s. upon
every Hoghead, un-
less they make it
appear to be either
from Fruit of their
own Growth, and not
from bought Fruit,
or that the Duty
hath been before
charged and paid.

EXCISE,

For all Metheglin or Mead sold, whether by Retail or otherwise, to be paid by the Maker thereof, upon every Gallon, One Half-peny.

Post. 29.
12 Car. II.

Repeal'd by an Act
of 10 W. III. Post. 210.

For every Barrel of Beer commonly called Vinegar-Beer, brewed by any common Brewer, in any common Brew-house, Six Pence.

For every Barrel of Vinegar-Beer, 6 d.
Post. 29.
12 Car. II.

For every Gallon of Strong-water, or Aqua Vitæ made and sold, to be paid by the Maker thereof, One Penny.

For every Gallon of Strong-water, 1 d.
Post. 29.
12 Car. II.

For every Barrel of Beer or Ale imported from beyond the Seas, Three Shillings.

For every Barrel of Beer and Ale imported, 3 s.
Post. 29.
12 Car. II.

* Brandy declared to be a Strong-water perfectly made, by 22 Car. II. Post. 83.

For every Tun of Cyder or Perry imported from beyond the Seas, and so proportionably for a greater or lesser Quantity, Five Shillings.

For every Tun of Cyder and Perry imported, 5 s.
Post. 29.
12 Car. II.

Note, This Act, and the Act of 12 Car. II. cap. 24. in laying the Duty upon Strong Waters imported, make no Difference between single and double Brandy: The first Act which has that Distinction, is the 4 & 5 W. & M. Post. 128.

For every Gallon of Spirits made of any kind of Wine or Cyder imported, Two Pence.

For every Gallon of Spirits made from Wine or Cyder imported, 2 d.
Post. 29.
12 Car. II.

For every Gallon of Strong-water perfectly made, imported from beyond the Seas, Four Pence. *

For every Gallon of Strong-water imported, 4 d.
Post. 29.
12 Car. II.

II. And

Which Rates
of Excise upon
Foreign Li-
quors import-
ed, shall be
paid by the
Importers in
Money, before
Landing.

Post. 30.
12 Car. II.
And Post. 72.
15 Car. II.

By 13 & 14
Car. II. cap. 11.
sect. 4. all sorts
of Goods, for
which the Du-
ties of Tonnage,
&c. are not paid
or compounded
within 20 Days
after the first
Entry of the
Ship, may be
brought into the
King's Store-
house for Secu-
rity of the Duty.

And by 12 An.
Stat. 2. cap. 8.
sect. 11. such
Goods may be
sold by Auction
or Inch of Can-
dle, if the Sub-
sidy and other
Duties are not
paid or secured
in 12 Months,
and the Over-
plus (all the
Duties and
Charges being
first paid) is to
be returned to
the Proprietor.

And all Com-
mon Brewers
are to enter
weekly, and
other Retailers
of Beer, Ale,
Cyder, &c.
monthly.

II. And be it further enacted and
ordained by the Authority afore-
said, That the several Rates,
Duties, and Charges of Excise,
or new Imposit above mention-
ed, hereby set or imposed upon
all and every the said Foreign
Liquors, which shall be imported
or brought into all or any the
Ports of this Kingdom and
Dominions thereof aforesaid,
from and after the five and
twentieth of December next, shall
be, from time to time, satisfied
and paid by the Merchant or
Merchants, Importer or Im-
porters of the same, in ready
Money, upon his or their Entry
or Entries made, and before the
landing thereof.

III. And be it further enacted by
the Authority aforesaid, That all
common Brewers of Beer and
Ale shall once in every Week,
and all Inn-keepers, Alehouse-
keepers, Victuallers, and other
Retailers of Beer, Ale, Cyder,
Perry, Metheglin, Strong-wa-
ter, brewing, making, or re-
tailing the same, shall once in
every Month make true and par-
ticular Entries at the Office of
Excise,

By 15 Car. II. Post.
72, 73. Every War-
rant for landing
such Liquors must
be signed by the Of-
ficer or Collector of
Excise in the Port.

By 4 & 5 W. & M.
Post. 221. Brandy
imported in any
Cask containing less
than 60 Gallons, is
forfeited.

But by 5 G. I. Post.
477. Rum may be
imported in Casks
containing 20 Gal-
lons only

See 9 G. II. Post. 684
Farther Provisions
relating hereto.

By 1 An. Post. 287.
If French Brandy
is imported and
landed before the
Duties are paid or
secured, they are
forfeited, and the
Importers and other
Persons assisting in
landing such Goods,
and concealing them
afterwards, forfeit
double the Value of
such Goods.

If the Officer con-
nives at such an Im-
portation, he is ren-
der'd incapable, and
forfeits 500 l. Post.
288.

And by 8 G. I. Post. 454.
If any Foreign Goods
coming coastwise,
are landed without
the Presence of an
Officer, they are
forfeited.

By 2 W. & M.
Post. 115. if any
Brandy, Strong
Waters, Spirits, &c.
are imported and
landed from Guern-
sey, &c. before due
Entry made, and
Duties paid, and

Oath made that such Liquors are of the Growth and Manufacture of
those Islands, they shall be adjudged to be French Goods, and subject to
all the Penalties and Forfeitures by the 1 W. & M.

This Act is alter'd by 12 G. I. cap. 28. sect. 19. and such Goods may be sold, if the Duties are not paid or secur'd in six Months.

See Post. 31. 12 Car. II. several Notes in relation to Common Brewers, Victuallers &c. using private Tuns, Coppers, Warehouses, Cellars, &c. without Notice or Entry.

By 15 Car. II. Post. 69. If a Common Brewer or Compounder buy wares for another Brewer without Notice, they both forfeit 5 l. a Barrel.

Post. 31. 12 Car. II. Farther Penalties. The common Brewer more, 10 l. The Inn-keeper more, 5 l. The Victualler, or other Retailer more, 1 l.

Post 13. 38. 12 Car. II. Penalty for a false Entry.

Excise, within the Limits of which the said Commodities and Manufactures are made, of all Beer, Ale, Perry, Cyder, Metcheglin, Strong-water, or other the Liquors aforesaid, which they, or any of them shall brew, make, or retail, in that Week and Month respectively, as aforesaid.

IV. And be it further enacted by the Authority aforesaid, That all such common Brewers, who do not once a Week make due and particular Entries, shall forfeit Five Pounds: And that every such Inn-keeper, who doth not make true and particular Entries once a Month, shall forfeit Five Pounds: And that every Alehouse-keeper, Victualler, or other Retailer, who doth not once a Month make due and particular Entries, shall forfeit Twenty Shillings.

V. And be it further enacted by the Authority aforesaid, That every common Brewer, who shall not pay and clear off within a Week after he made his Entry, or ought to have made his Entry, as aforesaid, shall pay double

all the Beer, Ale, Cyder, &c. brew'd or made in that Week or Month respectively;

and all such Common Brewers, who shall neglect to make such Entries, forfeit: The Common Brewer, 5 l. The Inn-keeper, 5 l. The Victualler 1 l. *Post. 31. 12 Car. II.*

And every Common Brewer, Victualler, &c. who does not clear off the Duty within the Week or Month respectively, *Post. 31. 12 Car. II.*

the

after such Entries made, shall pay double the Value of the Duty :

Post 31.
12 Car. II.

Which Forfeitures are to be levied as hereafter directed,
Post. 45.

For the making of which Entries and Payments, no such Person shall be compelled to go out of a Market-Town, or farther than the next Market-Town to the Place where he lives, in the same County.

the Value of the Duty: And that every Inn-keeper, Alehouse-keeper, Victualler, or other Retailer, who shall not pay and clear off within a Month after he made his Entry, or ought to have made his Entry, as aforesaid, shall pay double the Value of the Duty: The said respective Forfeitures to be levied upon their Goods and Chattels, in such Manner and Form, as hereafter in this Act is ordained and directed.

VI. Provided, That no such Person, as aforesaid, shall be compelled by the Commissioners or Subcommissioners of Excise, to travel for the making of the said Entries, or Payment of the said Duties, or other Cause whatsoever touching or concerning the same, if he live in a Market-Town, out of the said Town; if he live out of a Market-Town, then to no other Place than to the next Market-Town to his Habitation in the same County, on the Market-day.

Post. 32. 12 Car. II.
Post. 63. 15 Car. II.
Further Provisions relating hereto.

By 1 W. & M. Post. 109. Offices of Excise may be kept for making of Entries and Payments in the several Towns of Holyhead, Newborough, Llanerchymeth, in the County of Anglesey, though they are not Market Towns.

See the 6 G. I. Post. 418. What shall be a sufficient Proof of a Person's keeping any Office of Excise.

34 VII. And

By 7 & 8 W. III. Post. 169. the Commissions of Gagers and other inferior Officers are confirmed and continued, notwithstanding the Death or Removal of the chief Commissioners, by whom they were authorized and appointed.

By 7 & 8 W. III. cap. 27. sect. 21. all Commissions, both Civil and Military, are in Force six Months, notwithstanding the Death of the King, unless superseded in the mean Time by the next Successor: And this Act is enforced by 1 An. cap. 8. and 6 An. cap. 7. sect. 8.

By 12 Car. II. Post. 18. 42. The Judicature constituted.

By 1 G. II. Post. 554. The Judicature is altered, with respect to the Number of the Commissioners of Excise only, and Power is given to any three or more of them, to hear and determine all Offences, &c.

By 11 G. I. Post. 511. What shall be Proof of a Gager's Commission.

By 11 G. I. Post. 509. there is a Penalty of 20 l. on a Constable, if he refuses to go, when requested by the Officer.

VII. And be it further enacted and ordained by the Authority aforesaid, That the Commissioners who shall be appointed by His Majesty for putting this Act in Execution, and their Sub-commissioners, in their respective Circuits and Divisions, shall hereby have Power to constitute, under their Hands and Seals, such and so many Gagers as they shall find needful; which Gagers, and every of them, shall at all times, as well by Night as by Day, and if by Night, then in the presence of a Constable or other lawful Officer, be permitted, upon their Request, to enter the House, Brew-house, Distilling-house, and all other Houses and Places whatsoever, belonging to, or used by any Brewer, Inn-keeper, Victualler, or other Retailer of Beer, brewing or making the same, as aforesaid, or by any Distiller of Strong-waters, or Retailer of other the Liquors aforesaid; and to gage all Coppers, Staves, and Vessels in the same, and to take an Account of Beer, Ale, Worts, Perry, Cyder, Strong-waters,

And the Commissioners appointed for putting this Act in Execution are empowered to constitute Gagers,

who may, as well by Night as by Day, and if by Night, then in the Presence of a Constable,

enter any Brew-house, Distilling-house, and all other Places used by any Common Brewer, Distiller, &c.

and gage, and take an Account of all Beer, Cyder, Strong Waters, &c.

there brewed,
made; or di-
stilled:
Who shall
make Returns
thereof to the
Commissioners
in Writing,

leaving a Copy
of such Return
with such
Brewer, &c.

Post. 34.
12 Car. II.
Post. 164.
7 & 8 W. III.

And such Re-
turns shall be a
Charge upon
such Brewer,
&c.

And if such
Common
Brewer, &c.
shall refuse to
permit such Ga-
ger to enter his
Brew-house,
&c. to gage
and take ac-
count of such
Beer, &c.

waters, Aqua vitæ, Methueglin,
or other the Liquors aforesaid,
in the said Houses, Places, and
Vessels, from time to time,
brewed, or made, and distil-
led; and thereof to make re-
turn or report in Writing to
the said Commissioners, or
Subcommissioners of Excise,
under whose Office and Limits
such Brewer, Retailer, Distil-
ler, or Baker of the Liquors
aforesaid, doth dwell and in-
habit, leaving a true Copy of
such Return in Writing under
his Hand, with such Brewer,
Retailer, Distiller, or Bakers of
the Liquors aforesaid: And such
Reports or Returns of the said
Gagers shall be a Charge upon
the said Brewers, Bakers, and
Retailers respectively. And if
any such Common Brewer, or
Retailer, shall refuse to permit
any such Gager or Gagers to
enter his Brew-house, or any
other Place aforesaid, or to gage or take account of
his Brewing-vessels, or of any
such Beer, Ale, Worts, Perry,
Cyder, Strong-water, Aqua
vitæ, Methueglin, or other the Li-

By 12 G. I. Post. 537.
The Officer is not to
be subject to any
Penalty, unless
such Copy be de-
manded by the
Trader in Writing.

By 1 W. & M. Post.
100, 101. the Gager
may return for Worts
missing, or not fair-
ly let down, so much
Beer or Ale, as such
Worts would rea-
sonably make; and
such Return shall be
a Charge upon the
Trader.

And the Gager may
make his Charges
from warm Worts,
allowing one tenth
Part for Waste and
Waste.

By 8 & 9 W. III.
Post. 176. if the
Common Brewer re-
fuses to declare his
Length, the Gager
shall charge and re-
turn the whole of
such Guile to be
strong, and the
Brewer shall pay
the Duties accord-
ingly.

By 8 & 9 W. III.
Post. 178. if the Qua-
lity of any Drink
left in a Brew-house
of a former Guile,
and added to a Guile
of New Drink, has
been alter'd by any
Mixture of other
Drink, the Gager
may charge the
Drink so alter'd and
added, as if then
originally brewed.

By 7 & 8 W. III.
Post. 157. if a
Brewer or Victual-
ler cleanses or car-
ries out any Part of
his Guile, before the
whole is brew'd off,

he forfeits 40 s. for every Barrel so cleansed or carried out.

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enter any Brew-house, Distilling-house, and all other Places used by any Common Brewer, Distiller, &c.

and gage, and take an Account of all Beer, Cyder, Strong Waters, &c.

there brewed,
made; or di-
stilled:
Who shall
make Returns
thereof to the
Commissioners
in Writing,

leaving a Copy
of such Return
with such
Brewer, &c.

Post. 34.
12 Car. II.
Post. 164.
7 & 8 W. III.

And such Re-
turns shall be a
Charge upon
such Brewer,
&c.

And if such
Common
Brewer, &c.
shall refuse to
permit such Ga-
ger to enter his
Brew-house,
&c. to gage
and take ac-
count of such
Beer, &c.

waters, Aqua vitæ, Metheglin,
or other the Liquors aforesaid,
in the said Houses, Places, and
Vessels, from time to time,
brewed, or made, and distil-
led; and thereof to make re-
turn or report in Writing to
the said Commissioners, or
Subcommissioners of Excise,
under whose Office and Limits
such Brewer, Retailer, Distil-
ler, or Baker of the Liquors
aforesaid, doth dwell and in-
habit, leaving a true Copy of
such Return in Writing under
his Hand, with such Brewer,
Retailer, Distiller, or Bakers of
the Liquors aforesaid: And such
Reports or Returns of the said
Gagers shall be a Charge upon
the said Brewers, Bakers, and
Retailers respectively. And if
any such Common Brewer, or
Retailer, shall refuse to permit
any such Gager or Gagers to
enter his Brew-house, or any
other Place aforesaid, or to gage or take account of
his Brewing-vessels, or of any
such Beer, Ale, Worts, Perry,
Cyder, Strong-water, Aqua
vitæ, Metheglin, or other the Li-

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And the Gager may
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from warm Worts,
allowing one tenth
Part for Wash and
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Common Brewer re-
fuses to declare his
Length, the Gager
shall charge and re-
turn the whole of
such Guile to be
strong, and the
Brewer shall pay
the Duties accord-
ingly.

By 8 & 9 W. III.
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lity of any Drink
left in a Brew-house
of a former Guile,
and added to a Guile
of New Drink, has
been alter'd by any
Mixture of other
Drink, the Gager
may charge the
Drink so alter'd and
added, as if then
originally brewed.

By 7 & 8 W. III.
Post. 157. if a
Brewer or Victual-
ler cleanses or car-
ries out any Part of
his Guile, before the
whole is brew'd off,

he forfeits 40 s. for every Barrel so cleansed or carried out.

By 1 W & M. Post. 103. if a Distiller refuses admittance to an Officer, the Penalty is incurred, though no Sale is proved, before Duty paid.

By 7 & 8 W. III.

Post. 159. if a Common Brewer or Vic-tualler refuses to permit a Gager to enter his Brew-house, or when lawfully entered shall refuse to let him stay there, to see the whole Guile brewed off, cleansed, and carried out, he forfeits 20 l. though no Sale is proved before Duty paid.

By 7 & 8 W. III.

Post. 161. if any Inn-keeper or Vic-tualler refuses to let the Gager enter his Cellar, and take his Drink, he forfeits 5 l.

And by 7 & 8 W. III.

Post. 165. if any Brewer, Distiller, Maker, or Retailer of Exciseable Liquors, obstruct any Officer of Excise in searching for private Tuns, Backs, or other Vessels, or any Pipes leading thereto, he forfeits 20 l.

By 8 & 9 W. III.

Post. 180. for every such Obstruction of the Officer, the Brewer, &c. for-feits 50 l.

And Post. 183, 184.

if the Common Brewer uses any private Tun, Cooler, or Copper, he forfeits 200 l.

quors aforesaid; such Brewer, Retailer, or Distiller, shall be forthwith forbidden by the said Gager or Gagers to sell, carry out, or deliver to any of his Customers any Beer, Ale, Strong-water, Aqua vitæ, or other the Liquors aforesaid: And if any such Brewer, Retailer, or Distil-ler of any the Liquors aforesaid, after such Warning given, shall sell, carry, or deliver out the same, or any Part thereof, not having paid and cleared the Du-ty of Excise, such Person and Persons shall, besides the For-feiture of double the Value, for-feit and lose the Sum of Five pounds, as aforesaid, for every Offence, to be levied and recover-ed upon his or their Goods or Chattels, in manner and form as hereafter in this Act is provided.

VIII. And for the avoiding of all Incertainty and Dispute touching the Returns made, or to be made by the Gagers of any Beer or Ale so brewed, as aforesaid, be it enacted and declared by the Authority a-foresaid, That every Six and thirty Gallons of Beer taken

The Gager may forbid such Brewer, &c. to sell any Beer, Ale, or other Liquors.

Post. 35.

12 Car. II.

And if such Common Brewer, &c. sell any such Liquors after such Warning, the Duty of Excise not being paid,

he forfeits dou-ble the Value, and the Sum of 5 l.

to be levied upon his Goods, &c.

By 12 Car. II.

Post. 35. the Pe-nalty for this Offence is 10 l. besides the For-feiture of double the Value.

And for avoid-ing all Disputes, it is declared, that 36 Gallons shall be deem'd a Barrel of Beer,

by

by the Gage, according to the Standard of the Ale-quart, Four whereof shall make the Gallon, remaining in the Custody of the Chamberlains of His Majesty's Exchequer, shall be reckoned, accounted, and returned by the Gager for a Barrel of Beer; and every Two and thirty Gallons of Ale, taken by the Gage according to the same Standard, shall be in like manner reckoned, accounted, and returned for a Barrel of Ale; and all other the Liquors aforesaid, according to the Wine Gallon.

*By 1 W. & M. Post 97.
34 Gallons make a
Barrel of Beer or
Ale out of the Bills
of Mortality.*

*Vinegar-beer and all
other Vinegar is to
be charged at 34 Ale
Gallons to the Bar-
rel, by 10 & 11
W. III. post. 219.*

*and 32 Gallons
a Barrel of Ale,
within the Bills
of Mortality.*

*Post. 36.
12 Car. II.*

*And no Brew-
ers are to add
more to the
usual Prices of
their Drink,
than the Duty
of Excise only.*

*Post. 36.
12 Car. II.*

IX. Provided always, and be it enacted and ordained by the Authority aforesaid, That no Brewers or Retailers of Beer and Ale shall take any more in the Price thereof, upon Sale of the same, than according to the usual Rates and Prices; saving that every Common Brewer shall and may take and receive of all and every Person and Persons, to whom he shall sell and deliver any Ale or Beer, the Excise thereupon due, as aforesaid, over and a-

*By 1 W. & M. Post.
101. Retailers are
not to be impleaded
for selling Beer or
Ale at higher Prices
than heretofore ap-
pointed.*

bove the usual Rates and Prices.

X. And be it enacted by the Authority aforesaid, That for the better Encouragement of all Common Brewers and Bakers of Beer or Ale to make due Entry and Payment thereof, according as by this Act is appointed, the said Common Brewer, not selling the same by Retail, for and in Consideration of Waste by Fillings and Leakage of their Beer and Ale, shall have and be allowed out of the said Returns made by the Gagers, the several Allowances and Abatements hereafter mentioned (that is to say) Upon every Three and twenty Bar-

And that the Common Brewer may be encouraged to make due Entries and Payments, he shall be allowed out of the Gager's Returns for Waste and Leakage, if within the Bills of Mortality,

Post. 37.
12 Car. II.

rels of Beer, whether strong or small, returned by the said Gagers, Three Barrels; and upon every Two and twenty Barrels of Ale, whether strong or small, returned by the Gagers, Two Barrels; which said Allowances and Abatements the said Commissioners to be appointed, as aforesaid, and their Subcommissioners, are hereby authorized to allow and make accordingly.

3 Barrels out of 23 Barrels of strong or small Beer,

and 2 Barrels out of 22 Barrels of Ale.

By 1 W. & M. Post. 98. the Allowances different out of the Bills of Mortality, viz. to the Common Brewers 2 Barrels and an half of Beer and Ale, whether strong or small, out of 23.

By 22 & 23 Car. II. Post. 87. these Allowances are declared to be in full of all Losses and Damages whatsoever.

XI. Pro-

And if a Common Brewer shall be convicted of making a false Entry,

Post. 38.
32 Car. II.

XI. Provided always, That where any Common Brewer shall wittingly or willingly make a false Entry, and be convicted for the same before the Commissioners to be appointed, as aforesaid, or any Two of them, or before such other Person or Persons as are hereafter by this Act appointed, in that case such Brewer or Brewers shall forfeit and lose, over and besides the Penalties before mentioned, the said Allowance so to be made, for Six Months then next ensuing.

Judgment may be given by Two Commissioners for this Offence.

he shall forfeit, over and above the Penalty of five Pounds before imposed, Page 6. the Allowance for the Six Months next ensuing.

And no Ale or Beer shall be delivered by the Brewer to the Retailer before the Duty of Excise is paid

Post. 38.
32 Car. II.

XII. And be it enacted and ordained by the Authority aforesaid, That no Beer or Ale shall be delivered in by such Brewer or Maker thereof to any Victualler or other Retailer thereof, until the Rate which by such Victualler or Retailer is to be paid, over and above the Price of the said Beer or Ale, for or in respect of this Duty, be first paid and satisfied by the said Victualler or Retailer to the Brewer or Maker thereof.

And no Person selling Beer and Ale in Fairs,

XIII. Provided always, That if any Person or Persons shall brew and sell by Retail any small Quantities of Beer or Ale in any

Fair within this Realm, or Dominions aforesaid, who is not otherwise any common or usual Brewer or Retailer thereof, and shall, before any such Selling and Retailing thereof, well and truly pay and satisfy the Duty due for the same to the Commissioners or Subcommissioners, within whose Limits or Division the said Fair shall be held, or to their Officers thereunto appointed, Then such Person or Persons, so brewing or retailing the same, and for so much, and no more, nor otherwise, shall be freed and discharged from all Penalties and Forfeitures in and by this Act before mentioned and imposed; any thing therein contained to the contrary notwithstanding.

XIV. Provided nevertheless, That it shall and may be lawful to and for the said Commissioners, and Subcommissioners respectively, to compound for this Duty with any Inn-keeper, Victualler, Ale-house-keeper, or Retailer of Beer, Ale, and other the Liquors aforesaid, within their respective Divisions, from time to time, in such Manner and Form as may be most

(who is not otherwise a common or usual Brewer or Retailer)
shall be subject to any Penalties by this Act imposed, if before Sale he pays the Duty of Excise.

Post. 39.
12 Car. II.

And the Commissioners may compound for this Duty with any Inn-keeper, Victualler, or Retailer.

Post. 39.
12 Car. II.

most for the Advantage and Improvement of the Receipts thereof; any thing in this Act before contained to the contrary notwithstanding.

XV. And it is further ordained and enacted by the Authority aforesaid, That the Lord Treasurer, or Commissioners of the Treasury for the time being, or such other Person or Persons as His Majesty shall appoint, shall have power, and are hereby authorized and impowered, from time to time, to treat, contract, conclude, and agree with any Person or Persons, for or concerning the Farming of all or any the Rates, Duties, and Charges in this Act mentioned, upon Beer, Ale, Perry, Cyder, or other the Liquors aforesaid, in any the respective Counties, Cities, or Places of this Realm, or Dominions thereof, as may be for the greatest Benefit and Advantage of the said Receipt, so as the same exceed not the Term of Three Years.

By 15 Car. II. Post. 56. no Farmer of the Excise is capable of being a Commissioner.

By 15 Car. II. Post. 61. every Commissioner, Farmer, and Common Brewer, is disabled from acting as a Justice of the Peace, in Matters relating to the Excise.

And the Lord Treasurer, &c. may let to Farm for Three Years any of the Rates by this Act given.

Post. 40.
12 Car. II.

XVI. And

XVI. And be it further enacted,

That every such Contract, Bargain, and Agreement of the Lord Treasurer, or Commissioners of the Treasury, or other Persons aforesaid, on behalf of His Majesty on the one Part, and the Person or Persons Farming on the other Part, shall be good and effectual in Law to all Intent and Purposes.

Which Contract shall be good and effectual in Law.

XVII. Provided always, to the end the aforesaid Duty may be paid with most ease to the People, it is hereby further enacted,

That the Lord Treasurer, Commissioners of the Treasury, or other Persons aforesaid, shall not within Six Months after the Commencement of this Act, treat, conclude, or agree with any Person or Persons touching the Farming of this Duty upon Beer and Ale in any the respective Counties or Places of this Realm, or Dominions thereof, other than with such Person or Persons as by the Justices of Peace of the said Counties or Places, or the major part of them,

But the Lord Treasurer, &c. shall not within six Months contract for the Farming of this Duty with any other Person than such as shall be recommended by the Justices.

Post. 41.
12 Car. II.

at their Quar-
ter-Sessions for
the respective
Counties, who
shall have the
Refusal of such
Farm;

Stat. 42.
Car. II.

them, at their publick Quarter-Sessions shall be nominated and appointed in that behalf; which Person or Persons is to have the first Refusal of any such Farm respectively, and may take the same; any thing in this Act to the contrary thereof in any wise notwithstanding.

And it shall not
be offer'd to
any other Per-
sons under the
Rate refused by
them:

XVIII. Provided that the said Duty shall not be let to any other Person or Persons, than to the Person or Persons recommended by the Justices, under the Rate that it shall be tendered to, and refused by such Person or Persons so recommended.

And all Forfeitures and Offences within this Act, are to be heard and determined as hereafter directed.

Stat. 42.
Car. II.

XIX. And be it further enacted and ordained by the Authority aforesaid, That all Forfeitures and Offences, made, and committed against this Act, or any Clause or Article therein contained, shall be heard, adjudged, and determined by such Person and Persons, and in such manner and form as hereafter in and by this Act is directed and appointed; that is to say, all such Forfeitures and Offences made and committed within the im-

B mediate

By 1 Geor. II. Post. 564.
the Judicature is altered, and given to any Three or more of the Commissioners of Excise, who may hear and determine all Offences, &c.

By 9 Geor. II. Post. 596.
The Commissioners Power to grant Licenses for the retailing of Spirituous Liquors, extended to the Limits of the Penny Post.

By 8 Geor. I. Post. 438.
The Jurisdiction of the Justices extended in some Cases, to the Place where the Offender shall be found, viz. against Persons buying or receiving Goods clandestinely run, knowing them to be so clandestinely run or imported.

By 9 Geor. II. Post. 656.
any Justice or Justices may grant his or their Warrant to any Constable whatsoever to take such Persons who are assembled to the Number of 3 or more, and armed, to be assisting in the clandestine running of Goods, or in rescuing the same after Seizure.

mediate Limits of the chief Office in London, shall be heard, adjudged, and determined by the said Chief Commissioners and Governors of Excise (appointed by His Majesty) or the major part of them, or by the Commissioners for Appeals and regulating of this Duty, or the major part of them, in case of Appeal, and not otherwise. And all such Forfeitures and Offences made and committed within all, or any other the Counties, Cities, Town, or Place within this Kingdom, or Dominions thereof, shall be heard and determined by any Two or more of the Justices of the Peace residing near to the Place where such Forfeitures shall be made, or Offence committed: And in case of Neglect or Refusal of such Justices of the Peace, by the space of Fourteen Days next after Complaint made, and Notice thereof given to the Offender, then the Sub-commissioners, or the major part of them, appointed for any such City, County, Town, or Place, shall and are hereby impowered to hear and determine

The Judicature constituted, and all Offences, &c. within the Limits of the Chief Office, (that is, within the Bills of Mortality) are to be determined by the Chief Commissioners of Excise, or the major Part of them, &c.

Post. 24. 43. 49.
12 Car. II.

And all Offences, &c. elsewhere, &c. are to be determined by Two Justices residing near the Place where such Offences shall be committed, if in the same County.

And if the Justices neglect or refuse to act 14 Days after any Complaint, then the Sub-commissioners may hear and determine the same.

Post. 43.
12 Car. II.

From whose
Judgement the
Party grieved,
may appeal to
the next Quar-
ter-Sessions,
whose Judge-
ment shall be
final.

Post. 44.
12 Car. II.

And the Com-
missioners and
others having
Jurisdiction,
shall

upon Complaint
or Information
summon the
Defendant, and

upon his Ap-
pearance or
Contempt,
examine the
Fact upon Oath

Post. 44.
12 Car. II.

Determine the same: And if the
Party find himself aggrieved by
the Judgement given by the said
Sub-commissioners, he shall
and may appeal to the Justices
of the Peace at the next Quar-
ter-Sessions, who are hereby
impowered and authorized to
hear and determine the same;
whose Judgement therein shall
be final. Which said Commis-
sioners for Appeals and regulat-
ing of this Duty, and the Chief
Commissioners for Excise, and
all Justices of Peace, and
Sub-commissioners aforesaid re-
spectively, are hereby autho-
rized, and strictly enjoined and
required, upon any Complaint
or Information exhibited and
brought of any such Forfeiture
made, or Offence committed con-
trary to this Act, to summon the
Party accused, and upon his Ap-
pearance or Contempt, to proceed
to the Examination of the matter
of Fact, and upon due Proof made
thereof, either by the voluntary
Confession of the Party, or by
the Oath of one or more credible
Witnesses (which Oath they or

Plot, No Appeal
lies from the Judge-
ment of the Justices,
but from the Judge-
ment of the Sub-com-
missioners.

By 15 Car. II. Post.

74. no Appeal is to
be admitted till
the single Duty be
deposited, and Se-
curity given to an-
swer the Fine, &c.

By 15 Car. II. Post.

78. all Appeals
within the Limits
of the Office of Ex-
cise in London, must
be brought within
two Months, and in
any other County, &c.
within four Months
after Judgement.

See 6 G. I. Page 417.

See 8 G. I. Page 450.

what Judgements
are not liable to any
Appeal.

See 2 Salkeld 555.

what shall be given
in Evidence upon an
Appeal from the
Judgement of the
Commissioners.

By 15 Car. II. Post. 81.

What shall be a good
Summons.

By 6 Geor. I. Post. 417.

Informations may
be in English.

See 11 Geor. I. cap. 30.

sect. 26. What shall be
a sufficient Summons
to a private Chand-
ler using un-entered
Work-houses, &c.

By 22 & 23 Car. II.

Post. 90.

If a Witness is sum-
moned and neglects
to appear or refuses
to give Evidence, he
forfeits 40 s.

By 7 & 8 W. III.

Post. 162.

He forfeits 10 l. if he

B 2

any

neglects to appear, or refuses to give Evidence upon a Summons

Post. 72. 15 Car. II.
All Warrants of Distress must be under the Justices Hands and Seals.

Note, The first Warrant must be returned, that there is no sufficient Distress to be found before a second Warrant issue to take the Body.

Note, No Action will lie against an Officer for executing a Warrant founded on a Judgement given by the Justices of the Peace, or the Commissioners of Excise, in a Case within their Jurisdiction, and the Reasons of such Judgement shall not be examined into, on an Action brought against an Officer for executing such Warrant.

1 Ventris 273.

Cro. Car. 395. 602.

Hardress 478.

Carthew 346.

By 11 & 12 W. III. *Post. 212.* if an Action is brought against any Justice of the Peace, or any Person employed by him, in the Execution of this Act, it shall be laid in the proper County, and not elsewhere, and he may plead the General Issue; and in case of a Verdict for the Defendant, or the Plaintiff shall be nonsuited, the Defendant shall have treble Costs.

But by the 9 G. II.

Post. 692. Prosecutions against Persons

for assaulting Officers of the Customs or Excise may be tried in any County.

any two or more of them have hereby Power to administer) to give Judgement or Sentence according as in and by this Act is before ordained and directed, and to award and issue out Warrants under their Hands for the levying of such Forfeitures, Penalties, and Fines, as by this Act is imposed, for any such Offence committed, upon the Goods and Chattels of the Offender, and to cause Sale to be made of the said Goods and Chattels, if they shall not be redeemed within Fourteen Days, rendering to the Party the Overplus, if any be; and for want of sufficient Distress, to imprison the Party offending till Satisfaction be made.

give Judgement,

and issue their Warrants to levy the Forfeitures by this Act imposed, upon the Goods of the Offenders;

and if they are not redeemed within 14 Days, to sell them;

Post. 32.

12 Car. II.

Post. 45.

12 Car. II.

and for want of sufficient Distress, the Offender may be imprisoned till Satisfaction be made.

XX. Provided nevertheless, That it shall and may be lawful to and for the said respective Justices of Peace, Commissioners for Excise, or any Two of them, or their Sub-commissioners respectively, from time to time, where they shall see cause, to mitigate, compound, or lessen such Forfeiture, Penalty, or Fine, as in their Discretion they shall think fit: And that every such

which Fines and Forfeitures may be mitigated,

Post. 45.

12 Car. II.

Mitiga-

Mitigation and Payment there-
upon accordingly made, shall be
a sufficient Discharge of the said
Penalties and Forfeitures to the
Persons so offending, so as by
such Mitigation the same be not
made less than double the Value
of the Duty of Excise, which
should or ought to have been
paid, besides the reasonable
Costs and Charges of such Of-
ficer or Officers, or others, as
were imployed therein, to be to
them allowed by the said Justi-
ces; any thing in this Act to the
contrary in any wise notwith-
standing.

By 10 G. I. cap. 10.
sect. 41. All Speci-
fick Forfeitures re-
lating to the Inland
Duties upon Tea,
Coffee, and Choco-
late, may be miti-
gated.

XXI. And it is hereby further
enacted and ordained, That all
Fines, Forfeitures, and Penal-
ties mentioned in this Act (all
necessary Charges for the Re-
covery thereof being first de-
ducted) shall be imployed, Three
fourth Parts thereof to and for
the Use of the King's Majesty,
and the other Fourth Part to
the Discoverer or Informer of
the same.

By 12 Geor. I. Post 520.
The Kings Share
and the Informers,
upon all Seizures of
Tea, Coffee, Foreign
Brandy, Rum, and
other Exciseable
Liquors, altered,
One third Part of
the gross Produce to
the Informer, the
other Two thirds,
Charges being first
deducted, to the
King.

XXII. And for the better manag-
ing, collecting, securing, lepying,
and recovering of all and every
the

So as such Mi-
tigation be not
less than double
the Value of
the Duty, be-
sides Costs, to
be allowed by
the Justices,
Etc.

Post. 46.
2 Car. II.

And all such
Fines and For-
feitures, after
Charges de-
ducted, shall
be imployed
Fourths to
the King, and
Fourth to the
Informer.

Post. 46.
2 Car. II.

And for the
better securing

EXCISE,

the said Rates and Charges of the Rates and Charges of Excise hereby imposed, Excise, hereby imposed, and set upon all or any the Commodities before mentioned, to the end the same may be paid and disposed of according to the Intent of this present Act; be it further enacted and ordained by the Authority aforesaid, and it is hereby enacted, That one principal one principal Office of Excise shall be erected in London, or within 10 Miles thereof; Head Office shall be erected and continued in the City of London, or within Ten Miles thereof, from time to time, as long as Post. 47. 12 Car. II. His Majesty shall think fit, for this Duty; unto which all other to which all other Offices shall be accountable: Offices for the same within England and Wales, and the Town and Port of Berwick, shall be subordinate and accountable: Which Which Office shall be managed by such Officers as shall be appointed by the King; said Office shall be managed by such Officers as shall be appointed by the King's Majesty, as aforesaid; who, or any Two of them, are hereby appointed and constituted Commissioners and Governors for the Management of His Majesty's Receipt of the Excise, and to sit in some convenient Place in the City of London, or within Ten Miles thereof, from time to time, as long

long as His Majesty shall think fit.

XXIII. And be it enacted by the Authority aforesaid, That no Person or Persons shall be capable of intermeddling with any Office or Imployment relating to the Excise, until he or they shall, before Two or more Justices of the Peace in the County where his or their Imployments shall be, or before One of the Barons of the Exchequer, take the Oaths of Allegiance and Supremacy, which Oaths they have hereby Power to administer, together with this Oath following, mutatis mutandis.

By 15 Car. II. Post. 79. A Certificate that he hath taken the Oaths must be entered with the Auditor of Excise.

By 12 Geor. I. Post. 52. Any Officer of the Customs or Excise trading in Tea, Coffee, Brandy, or any Exciseable Liquors, forfeits 50l. and is rendered incapable, &c.

YOU shall swear to execute the Office of

truly and faithfully, without Favour or Affection, and shall from time to time true Account make and deliver to such Person or Persons as His Majesty shall appoint to receive the same, and shall take no Fee or Reward for the Execution of the said Office, from any other Person than from His Majesty, or those whom His Majesty shall appoint in that behalf.

XXIV. And be it further enacted by the Authority aforesaid, That every such Justice of the Peace shall certify the taking of such Oath to the next Quarter Sessions, there to be recorded.

And every Justice is to certify the taking of such Oaths to the next Quarter Sessions;

Post. 49.
12 Car. II.

XXV. And it is further enacted, That all Parts of the Cities

By Georg. II. Post 596.
The Commissioners
Power to grant Licenses for the retailing of Spirituous Liquors extended to the Limits of the Penny Post.

of London and Westminster, with the Borough of Southwark, and the several Suburbs thereof, and Parishes within the Weekly

And the Jurisdiction of the Commissioners of Excise or Head Office is extended to all Places within the Bills of Mortality;

Bills of Mortality, shall be under the immediate Care, Inspection, and Management of the

Ante 18.
12 Car. II.

said Head Office; and such and so many subordinate Commissioners and Subcommissioners,

And all Subcommissioners, &c. for the several Counties, &c. are to be named by the King.

and other Officers and Ministers for the Execution of the Premises, shall be, from time to time, nominated and appointed

Post. 49.
12 Car. II.

by His Majesty, in all and every other the Counties, Cities, Towns, and Places within this Kingdom of England, Dominion of Wales, and Port of Berwick, as from time to time His Majesty shall think fit.

XXVI. And it is hereby further enacted, That the said Office of Excise, in all Places where it shall be

be

Which Head Office of Excise is to be kept open from 8 in the Morning, till 12 at Noon, and from 2 till 5 in the Afternoon.

Post. 50.
12 Car. II.

be appointed, shall be kept open from Eight of the Clock in the Morning, till Twelve of the Clock at Noon, and from Two of the Clock in the Afternoon, till Five of the Clock in the Afternoon, for the due Execution and Performance of all and every the Matters and Things in this Act appointed and required.

And the Money collected by Virtue of this Act is to be paid into the Receipt of the Exchequer by the major part of the Commissioners.

Post. 50.
12 Car. II.

XXVII. And it is further hereby enacted, That the said Chief Commissioners of Excise, or the major part of them, shall, from time to time, issue forth and pay such Sum and Sums of Money, as shall, from time to time, be received, collected, or levied by virtue of this Act, into his Majesty's Receipt of Exchequer.

And any Persons sued for putting this Act in Execution, may plead the General Issue, and give this Act in Evidence.

Post. 50.
12 Car. II.

XXVIII. Provided always, and be it enacted, That if any Person or Persons shall at any time be sued or prosecuted for any Thing by him or them done or executed in pursuance of this Act, he or they shall and may plead the General Issue, and give this Act in Evidence for his Defence; and if upon the Trial a Verdict shall pass for the Defendant

Note. If the Justices of the Peace or the Commissioners of Excise proceed in any Matter not within their Jurisdiction, such Proceedings may be superseded by a Writ of Certiorari, As where the Justices of the Peace are pleased to grant Warrants to the Collectors, requiring them to repay the Duty in Cases not relievable by Law, the Collectors may refuse to obey such Warrants; and if the special matter appears sufficiently, upon the face of such Warrants, it will be proper to remove the Proceedings into the Court of King's Bench. In like manner, if the Trader appeals from the Judgement

of Two Justices of the Peace, in matters of Excise, to the Quarter Sessions, a Certiorari may be brought to take the Opinion of the Court of King's Bench, whether the Quarter Sessions have any Jurisdiction, or not; and if the Court should be of Opinion, that they have no Jurisdiction (as they really have not, but by the Acts for laying the Duties on Hides and Malt) any Order of Reversal (of the Judgement of the Justices) by the Sessions, ought to be quashed, and all the Clauses in the Acts of Parliament, excluding the Writ of Certiorari, are to be understood, where the Justices act in matters within their Jurisdiction. In Carthew's Report, 346. it is said, That if the Commissioners (and the Law is the same with respect to the Justices of the Peace) intermeddle with a Thing not within their Jurisdiction, then all is Coram non Judge, and may be given in Evidence.

Defendant or Defendants, or the Plaintiff or Plaintiffs be nonsuited, then such Defendant or Defendants shall have double Costs to him or them awarded against such Plaintiff or Plaintiffs.

XXIX. Provided also, and be it enacted, That no Writ or Writs of Certiorari shall supersede Execution or other Proceedings, upon any Order or Orders made by the Justices aforesaid in pursuance of this Act; but that Execution and other Proceedings shall and may be had and made thereupon, any such Writ or Writs, or Allowance thereof notwithstanding.

And if the Plaintiff shall be nonsuited, or a Verdict shall pass for the Defendant, such Defendant shall have double Costs; and no Writ of Certiorari shall supersede any such Proceedings.

Post. 51.

12 Car. II.

Post. 90.

22 & 23 Car. II.

Anno

Anno duodecimo

Caroli II. Regis.

C A P. XXIV. Sect. 15.

An Act for taking away the Court of Wards and Liveries, and Tenures *in Capite*, and by Knights Service, and Purveyance, and for settling a Revenue upon His Majesty in lieu thereof.

[*That is, so much of it as relates to the said Duties.*]

12 Car. II.
cap. 24.

By this Act the following Rates of Excise are granted to His Majesty, His Heirs, and Successors for ever.

XXX. **B**E it enacted by the Authority aforesaid, That there shall be paid unto the King's Majesty, His Heirs, and Successors, for ever hereafter, in Recompence, as aforesaid, the several Rates, Impositions, Duties, and Charges herein after expressed, and in manner and form following; (that is to say)

Note. If the Justices of the Peace or the Commissioners of Excise proceed in any Matter not within their Jurisdiction, such Proceedings may be superseded by a Writ of Certiorari,

As where the Justices of the Peace are pleased to grant Warrants to the Collectors, requiring them to repay the Duty in Cases not relievable by Law, the Collectors may refuse to obey such Warrants; and if the special matter appears sufficiently, upon the face of such Warrants, it will be proper to remove the Proceedings into the Court of King's Bench.

In like manner, if the Trader appeals from the Judgement

of Two Justices of the Peace, in matters of Excise, to the Quarter Sessions, a Certiorari may be brought to take the Opinion of the Court of King's Bench, whether the Quarter Sessions have any Jurisdiction, or not; and if the Court should be of Opinion, that they have no Jurisdiction (as they really have not, but by the Acts for laying the Duties on Hides and Malt) any Order of Reversal (of the Judgement of the Justices) by the Sessions, ought to be quashed, and all the Clauses in the Acts of Parliament, excluding the Writ of Certiorari, are to be understood, where the Justices act in matters within their Jurisdiction. In Carthew's Report, 346. it is said, That if the Commissioners (and the Law is the same with respect to the Justices of the Peace) intermeddle with a Thing not within their Jurisdiction, then all is Coram non Judice, and may be given in Evidence.

Defendant or Defendants, or the Plaintiff or Plaintiffs be nonsuited, then such Defendant or Defendants shall have double Costs to him or them awarded against such Plaintiff or Plaintiffs.

XXIX. Provided also, and be it enacted, That no Writ or Writs of Certiorari shall supersede Execution or other Proceedings, upon any Order or Orders made by the Justices aforesaid in pursuance of this Act; but that Execution and other Proceedings shall and may be had and made thereupon, any such Writ or Writs, or Allowance thereof notwithstanding.

And if the Plaintiff shall be nonsuited, or a Verdict shall pass for the Defendant, such Defendant shall have double Costs;

and no Writ of Certiorari shall supersede any such Proceedings.

Post. 51.

12 Car. II.

Post. 90.

22 & 23 Car. II.

Anno

Anno duodecimo

Caroli II. Regis.

C A P. XXIV. Sect. 15.

An Act for taking away the Court of Wards and Liveries, and Tenures *in Capite*, and by Knights Service, and Purveyance, and for settling a Revenue upon His Majesty in lieu thereof.

[That is, so much of it as relates to the said Duties.]

12 Car. II.
cap. 24.

By this Act the following Rates of Excise are granted to His Majesty, His Heirs, and Successors for ever.

XXX. **B**E it enacted by the Authority aforesaid, That there shall be paid unto the King's Majesty, His Heirs, and Successors, for ever hereafter, in recompence, as aforesaid, the several Rates, Impositions, Duties, and Charges herein after expressed, and in manner and form following ; (that is to say)

For every Barrel of Beer or Ale above Six Shillings the Barrel, brewed by the common Brewer, or any other Person or Persons, who doth or shall sell or tap out Beer or Ale publickly or privately, to be paid by the common Brewer, or by such

For every Barrel of Beer or Ale above Six Shillings the Barrel, 1 s. 3 d.

Ante 3.
12 Car. II.

* By 8 & 9 W. III.

Post. 191. every Person who shall buy any Cyder or Perry, or any Fruit to make into Cyder or Perry, and shall sell any of the Cyder or Perry so bought or made, by the Hogshead, or any greater or lesser Measure, shall be deemed a Retailer of Cyder or Perry, and chargeable with the Duties of such Cyder so sold, or bought for Sale.

By 4 G. I. Post. 391 all Dealers in and Receivers of Cyder and Perry, are chargeable with the Duty of 4 s. upon every Hogshead, unless they make it appear to be either from Fruit of their own Growth, and not from bought Fruit, or that the Duty hath been before charged and paid.

See forward, Page 191. 8 & 9 W. III. a Note in relation to Persons selling Cyder made of and from Fruit of their own Growth.

other Person or Persons respectively, and so proportionably for a greater or lesser Quantity, One Shilling three Pence.

For every Barrel of Six Shillings Beer or Ale, or under, brewed by the common Brewer, or any other Person or Persons, who doth or shall sell or tap out such Beer or Ale publickly or privately, to be paid by the said common Brewer, or by such other Person or Persons respectively, as aforesaid, and so proportionably for a greater or lesser Quantity, Three Pence.

For every Barrel of Six Shillings Beer or Ale, or under, 3 d.

Ante 3.
12 Car. II.

* For all Cyder and Perry made and sold by Retail, upon every Hogshead, to be paid by the Retailer thereof, and so proportionably for a greater or lesser Measure, One Shilling Three Pence.

For all Cyder and Perry made and sold by Retail, upon every Hogshead, 1 s. 3 d.

Ante 3.
12 Car. II.

For

For every Gallon of Metheglin or Mead sold, One Halfpeny.

Ante 4.
12 Car. II.

For all Metheglin or Mead sold, whether by Retail, or otherwise, to be paid by the Maker thereof, upon every Gallon, One Halfpeny.

For every Barrel of Vinegar Beer, 6 d.

Ante 4.
12 Car. II.

For every Barrel of Beer commonly called Vinegar Beer, brewed by any common Brewer, in any common Brew-house, Six Pence.

Repealed by an Act of 10 W. III. Post. 210.

For every Gallon of Strong-water, 1 d.

Ante 4.
12 Car. II.

For every Gallon of Strong-water, or Aqua Vitæ made and sold, to be paid by the Maker thereof, One penny.

For every Barrel of Beer or Ale imported from beyond the Seas, Three Shillings.

Ante 4.
12 Car. II.

For every Tun of Cyder and Perry imported, 5 s.

Ante 4.
12 Car. II.

For every Tun of Cyder or Perry imported from beyond the Seas, and so proportionably for a greater or lesser Quantity, Five Shillings.

* Brandy is declared to be a Strong-water perfectly made, by 12 Car. II. Post. 83.

For every Gallon of Spirits made from Wine, &c. imported, 2 d.

Ante 4.
12 Car. II.

For every Gallon of Strong-water imported, 4 d.

Ante 4.
12 Car. II.

For every Gallon of Spirits made of any kind of Wine or Cyder imported, Two Pence.

NOTE. This Act and the Act of the 12 Car. II. cap. 23. & 24. in laying the Duty upon Strong-water imported, make no Difference between single and double Brandy. The first Act which has that Distinction is the 4 & 5 W. & M. Post 128.

For every Gallon of Strong-water perfectly made, imported from beyond the Seas, Four Pence. *

By 15 Car. II.
Post. 72, 73. every
Warrant for landing
such Liquors must
be signed by the Of-
ficer or Collector of
Excise in the Port
By 4 & 5. W. & M.
Post. 121. Brandy
imported in any Cask
containing less than
60 Gallons, is for-
feited.

But by 5 G. I. Post.
477. Rum may be
imported in Casks
containing 20 Gal-
lons only.

See 9 G. II. Post 684.
Farther Provisions
relating hereto.

By 1 An. Post. 287.
if French Brandy is
imported and landed
before the Duties are
paid or secured, they
are forfeited, and
the Importers and
other Persons assist-
ing in landing such
Goods, and conceal-
ing them after-
wards, forfeit double
the Value of such
Goods.

If the Officer con-
nives at such an Im-
portation, he is ren-
der'd incapable, and
forfeits 500 l.
Post. 288.

And by 8 G. I. Post.
454. if any Goods
coming Coastwise
are landed without
the Presence of an
Officer, they are for-
feited.

By 2 W. & M. Post.
115. if any Brandy,
Strong-waters, Spi-
rits, &c. are im-
ported and landed
from Guernsey,
&c. before due En-
try made, Duties
paid, and Oath
made, that such Li-

quors are of the Growth and Manufacture of those Islands, they shall
be adjudged to be French Goods, and subject to all the Penalties and
Forfeitures by the 1 W. & M.

XXXI. And be it further enact- Which Rates of
ed and ordained by the Authority Excise upon
aforesaid, That the several Rates, Foreign Li-
Duties, and Charges of Excise, quors import-
or New Impost above mention- ed, shall be paid
ed, hereby set or imposed upon by the Import-
all and every the said Foreign ers in Money
Liquors, which shall be imported before landing:
or brought into all or any the Ante 5.
Ports of this Kingdom and 12 Car. II.
Dominions thereof aforesaid, By 13 & 14
from and after the Five and Car. II. cap. 11.
twentieth Day of December next, sect. 4. all sorts
shall be, from time to time, satis of Goods for
fied and paid by the Merchant which the Du-
or Merchants, Importer or ties of Tonnage,
porters of the same, in Ready &c. are not paid
Money, upon his or their Entry or compounded
or Entries made, and before the within 20 Days
landing thereof, after the first
Entry of the
Ship, may be
brought into the
King's Store-
houses, for Secu-
rity of the Du-
ties.

XXXII. And be it further enact- And by 12 An.
ed by the Authority aforesaid, That Stat. 2. cap. 8.
all common Brewers of Beer sect. 11 such
and Ale shall once in every Goods may be
Week, and all Inn-keepers, Ale sold by Auction,
house-keepers, Victuallers, and or Inch of Can-
other Retailers of Beer, Ale, Cy- dle, if the Sub-
der, Perry, Metheglin, or Strong- sidy and other
water, brewing, making, or re- Duties are not
tailing the same, shall once in paid or secur'd
every Month make true and par- in 12 Months,
ticular Entries at the Office of and the Over-
Excise plus (all the
Duties and
Charges being
first paid) is to
be return'd to
the Proprietor.

This Act is al-
ter'd by 12 G. I.
cap. 28. sect. 19.
and such Goods
may be sold, if
the Duties are
not paid or se-
cured in six
Months.

And all Common Brewers are to enter weekly, and other Retailers of Beer, Ale, Cyder, &c. monthly,

Ante 5.
12 Car. II.

all the Beer, Ale, and Cyder, &c. brew'd or made in that Week or Month respectively:

And all such Common Brewers, &c. who shall neglect to make such Entries, forfeit

The Common Brewer, 10 l.
The Inn-keeper, 5 l.
The Victualler, 1 l.

And every Common Brewer and Victualler, &c. who does not clear off the Duty within the Week or Month respectively after such Entries,

Ante 6.
12 Car. II.

Exercise, within the Limits of which the said Commodities and Manufactures are made, of all Beer, Ale, Perry, Cyder, Metheglin, Strong-water, or other the Liquors aforesaid, which they, or any of them, shall brew, make, or retail, in that Week and Month respectively, as aforesaid.

XXXIII. And be it further enacted by the Authority aforesaid, That all such common Brewers, who do not once a Week make due and particular Entries, shall forfeit Ten Pounds: And that every such Inn-keeper, who doth not make true and particular Entries once a Month, shall forfeit Five Pounds: And that every Alehouse-keeper, Victualler, or other Retailer, who doth not once a Month make true and particular Entries, shall forfeit Twenty Shillings.

XXXIV. And be it further enacted by the Authority aforesaid, That every common Brewer, who shall not pay and clear off within a Week after he made his Entry, or ought to have made his Entry, as aforesaid, shall pay double

By 15 Car. II. Post. 53. Every Common Brewer or Victualler, &c. shall forfeit 50 l. for every Tun, Fat, Copper, &c. set up, alter'd, and made use of without Notice.

By 7 & 8 W. III. Post. 184. if a Common Brewer shall set up or alter any Cooler, Back, &c. or shall keep any conceal'd Tun, &c. he shall forfeit for every such Tun, &c. 200 l.

By 1 W. & M. Post. 105. every Common Brewer, Retailer, &c. using any private Store-house, Cellar, or Place, for laying any Beer or Ale for Worts in Cask, forfeits 50 l.

Ante 6. 12 Car. II. The Common Brewer, 5 l.

The Inn keeper, 5 l.
The Victualler, or other Retailer, 1 l.

By 7 & 8 W. III. Post. 165. Officers are impowered to search by Day, in the Presence of a Constable, for such private Tuns, &c. and any Person obstructing the Officer in searching, forfeits 20 l.

By 7 & 8 W. III. Post. 179. there is a Penalty of 100 l. upon the Common Brewer (only) for having any private Pipe or Stop-cock, for conveying Worts from one Vessel to another. And the Officers are impowered to search for such private Pipes, Post. 181.

And any Person obstructing the Officer in searching, forfeits 50 l. Post. 183.

the value of the Duty: And shall pay double the Value of the Duty:
 that every Inn-keeper, Alehouse-
 keeper, Mistualler, or other Re-
 tailer, who shall not pay and
 clear off within a Month after
 he made his Entry, or ought to
 have made his Entry, as afore-
 said, shall pay double the value Ante 20.
12 Car II.
Post. 45
12 Car II.
 of the Duty: The said respective
 Forfeitures to be levied upon Which Forfei-
tures are to be
levied as here-
after directed,
Page 45.
 their Goods and Chattels, in
 such manner and form, as here-
 after in this Act is ordained and
 directed.

XXXV. Provided, That no such For the making
of which En-
tries and Pay-
ments,
 Person, as aforesaid, shall be
 compelled by the Commissioners
 or Subcommissioners of Excise, Ante 7.
12 Car. II.
 to travel for the making of the
 said Entries, or Payment of the
 said Duties, or other Cause no such Person
shall be com-
pelled to go out
of a Market
Town, or far-
ther than the
next Market
Town to the
Place where
he lives in the
same County.
 whatsoever touching or con-
 cerning the same, if he live in
 a Market-Town, out of the
 said Town; if he live out of a
 Market-Town, then to no o-
 ther Place than to the next
 Market-Town to his Habitation
 in the same County, on the Mar-
 ket-Day.

*By 15 Car. 2. Post 63.
Farther Provisions
relating hereto.*

*By 1 W. & M.
Post 109. Offices of
Excise may be kept
for making Entries
and Payments in
the several Towns
of Holyhead, New-
borough, Lla-
nerchthmeth, Beau-
maris, in the County
of Anglesey, though
they are not Market
Towns.*

*See the 6 Geor. I.
Post 418 What
shall be a sufficient
Proof of a Person's
keeping any Office
of Excise.*

XXXVI. And

And the Commissioners appointed for putting this Act in Execution are empowered to constitute Gagers,

Ante 8.

12 Car. II.

who may, as well by Night as by Day, and if by Night, then in the Presence of a Constable,

enter any Brew-house, Distilling-house, and all other Places used by any Common Brewer, Distiller, &c.

Ante 8.

12 Car. II.

and gage, and take an Account of all Beer, Cyder, Strong-waters, &c.

XXXVI. And be it further enacted and ordained by the Authority aforesaid, That the Commissioners who shall be appointed by His Majesty for putting this Act in Execution, and their Subcommissioners in their respective Circuits and Divisions, shall hereby have Power to constitute under their Hands and Seals, such and so many Gagers as they shall find needful: Which Gagers, and every of them, shall at all Times, as well by Night as by Day, and if by Night, then in the Presence of a Constable or other lawful Officer, be permitted, upon their Request, to enter the House, Brew-house, Distilling-house, and all other Houses and Places whatsoever, belonging to, or used by any Brewer, Inn-keeper, Victualler, or other Retailer of Beer, brewing or making the same, as aforesaid, or by any Distiller of Strong-waters, or Retailer of other the Liquors aforesaid; and to gage all Coppers, Staves, and Vessels in the same, and to take an Account of Beer, Ale, Worts, Perry, Cyder, Strong-waters,

See 6 G. I. Post. 118. What shall be sufficient Proof of a Person's keeping any Office of Excise, or of any one's being an Officer for the Duties of Excise.

By 11 G. I. Post. 511. What shall be Proof of a Gager's Commission.

By 11 G. I. Post. 509. there is a Penalty of 20 l. on a Constable, if he refuses to go, when requested by the Officer.

By 7 & 8 W. III. Post. 169. the Commissions of Gagers and other inferior Officers are confirmed and continued, notwithstanding the Death or Removal of the chief Commissioners; by whom they were authorized and appointed.

By 7 & 8 W. III. cap. 27. sect. 21. All Commissions, both Civil and Military, are in Force six Months, notwithstanding the Death of the King, unless superseded in the mean Time by the next Successor: And this Act is enforced by 1 An. cap. 8. and 6 An. cap. 7. sect. 8.

By 15 Car. II. Page 59. The Gager shall weekly, after the Common Brewer hath or ought to have made his Entry, and not otherwise, deliver to such Common Brewer a Copy of his Return made to the Commissioners, upon pain of forfeiting 40s. for every Neglect.

By 1 W. & M. Post. 107. The Gager must leave Notes with the Brewer, &c. of the last Gages, under the Penalty of 40s. for every Neglect or Refusal.

* By 12 G. I. Post. 537. The Officer is not subject to any Penalty, unless such Copy be demanded by the Trader in Writing. By 8 & 9 W. III. Post. 176. if the Common Brewer refuses to declare his Length, the Gager shall charge and return the whole Guile to be strong, and the Brewer shall pay the Duties accordingly.

By 1 W. & M. Post. 100, 101. the Gager may return for Worts missing, or not fairly let down, so much Beer or Ale, as such Worts would reasonably make; and such Return shall be a Charge upon the Trader.

And the Gager may make his Charges from warm Worts, allowing one tenth Part for Wash and Waste.

By 8 & 9 W. III. Post. 177. If the Quality of any Drink left in a Brew-house of a former Guile, and added to a Guile of New Drink, has been alter'd by any Mixture of other Drink, the Gager may charge the Drink so alter'd and added, as if then originally brewed.

See 15 Car. II. Post. 76. and 1 W. & M. Post. 107. relating to Complaints of Overcharges.

waters, Aqua Vitæ, Metheglin, or other the Liquors aforesaid, in the said Houses, Places, and Vessels, from Time to Time, brewed, or made, and distilled;

and thereof to make Return or Report in Writing to the said Commissioners,

or Subcommissioners of Excise, under whose Office and Limits such Brewer, Retailer, Distiller, or Maker of the Liquors aforesaid, doth dwell and inhabit,

leaving a true Copy of such Return in Writing under his Hand, with such Brewer, Retailer, Distiller, or Makers of the Liquors aforesaid: And such Reports or Returns of the said

Gagers shall be a Charge upon the said Brewers, Makers, and Retailers respectively. And if any such Common Brewer, Maker, or Retailer, shall refuse to permit

any such Gager or Gagers to enter his Brew-house, or any other Places aforesaid, or to gage or take account of

his Brewing-Vessels, or of any such Beer, Ale, Worts, Perry, Cyder, Strong-water, Aqua

vitæ, Metheglin, or other the Liquors

there brewed, made, and distilled: Who shall make Return thereof to the Commissioners in Writing,

Ante 9. 12 Car. II. leaving a Copy of such Return with such Brewer, &c.

* By 7 & 8 W. III. Post. 164. The Gager shall within 3 Days after the End of every Week leave a Copy of every Charge made by him

such Week. And such Returns shall be a Charge upon such Brewer, &c.

And if such Common Brewer, &c. shall refuse to permit such Gager to enter his Brew-house, &c. to gage and take account of such Beer, &c.

Ante 9. 12 Car. II. By 7 & 8 W. III. Post. 157. if a Brewer or Retailer cleans or carries out any Part of his Guile, before the whole is brewed off, he shall forfeit 40s. for every Barrell so cleaned or carried

The Gager may forbid such Brewer, &c. to sell any Beer, Ale, or other Liquors.

Ante 10.
12 Car. II.

And if such Common Brewer, &c. sell any such Liquors after such Warning, the Duty of Excise not being paid,

forfeits double the Value, and the Sum of 10 l.

be levied on his Goods, &c.

and for avoiding of all Differences, it is declared, that 36 Gallons shall be counted a Barrel of Beer,

quoys aforesaid; such Brewer, Retailer, or Distiller, shall be forthwith forbidden by the said Gager or Gagers to sell, carry out, or deliver to any of his Customers any Beer, Ale, Strong-water, Aqua vitæ, or other the Liquors aforesaid: And if any such Brewer, Retailer, or Distiller of any the Liquors aforesaid, after such Warning given, shall sell, carry, or deliver out the same, or any Part thereof, not having paid and cleared the Duty of Excise, such Person and Persons shall, besides the Forfeiture of double the Value, forfeit and lose the Sum of Ten pounds, as aforesaid, for every Offence, to be levied and recovered upon his or their Goods and Chattels, in manner and form as hereafter in this Act is provided.

XXXVII. And for the avoiding of all Incertainty and Dispute touching the Returns made, or to be made by the Gagers of any Beer or Ale so brewed, as aforesaid, be it enacted and declared by the Authority aforesaid, That every Six and thirty Gallons of Beer taken

C 2 by

By 1 W. & M. Post. 103. if a Distiller refuses admittance to an Officer, the Penalty is incurred, though no Sale is proved, before Duty paid.

By 7 & 8 W. III. Post. 159. if a Common Brewer or Victualler refuses to permit a Gager to enter his Brew-house, or when lawfully entered shall refuse to let him stay there, to see the whole Guile brewed off, cleansed, and carried out, he forfeits 20 l. though no Sale is proved before Duty paid.

Ante 10. 12 Car. II. The Forfeiture is 5 l.

See several other Notes before, Page 10.

by the Sage, according to the Standard of the Ale-quart, Most whereof shall make the Gallon, remaining in the Custody of the Chamberlains of His Majesty's Exchequer, shall be reckoned, accounted, and returned by the Sager for a Barrel of Beer; and every Two and thirtyt Gallons of Ale, taken by the Sage according to the same Standard, shall be in like manner reckoned, accounted, and returned for a Barrel of Ale; and all other the Liquors aforesaid, according to the Wine-Gallon;

By 1 W. & M. Post 97. 34 Gallons make a Barrel of Beer or Ale out of the Bills of Mortality.

By 10. & 11 W. III. Post. 219. Vinegar, beer and all other Vinegar is to be charged at 34 Ale Gallons to the Barrel.

and 32 Gallons a Barrel of Ale, within the Bills of Mortality.

Ante 11. 12 Car. II.

XXXVIII. Provided alway, and be it enacted and ordained by the Authority aforesaid, That no Brewers or Retailers of Beer and Ale shall take any more in the Price thereof, upon Sale of the same, than according to the usual Rates and Prices; saving that every Common Brewer shall and may take and receive of all and every Person and Persons, to whom he shall sell and deliver any Beer and Ale, the Excise thereupon due, as aforesaid, over and above the usual Rates and Prices.

And no Brewers are to add more to the usual Prices of their Drink, than the Duty of Excise only.

Ante 11. 12 Car. II.

By 1 W. & M. Post. 101. Retailers are not to be impleaded for selling Beer or Ale at higher Prices than heretofore appointed.

XXXIX. And

XXXIX. And be it enacted by

And that the
Common
Brewers may be
encouraged to
make due En-
tries and Pay-
ments, they
shall be allow'd
out of the Gager's
Returns for
Waste and
Leakage, if
within the Bills
of Mortality,

the Authority aforesaid, That for
the better Encouragement of all
Common Brewers and Makers
of Beer or Ale, to make due
Entry and Payment thereof,
according as by this Act is ap-
pointed, the said Common
Brewer not selling the same by
Retail, for and in consideration
of Waste by Fillings and Leak-
age of their Beer and Ale, shall
have and be allowed out of the
said Returns made by the Ga-
gers, the several Allowances
and Abatements hereafter men-
tioned, (that is to say) upon
every Three and twenty Bar-
rels of Beer, whether strong or
small, returned by the said Ga-
gers, Three Barrels; and upon
every Two and twenty Bar-
rels of Ale, whether strong or
small, returned by the Gagers,
Two Barrels; which said Al-
lowances and Abatements the
said Commissioners, to be ap-
pointed, as aforesaid, and their
Subcommissioners, are hereby
authorized to allow and make
accordingly.

By 1 W. & M. Post.
98. the Allowances
different out of the
Bills of Mortality,
viz. 2 Barrels and
an half of Beer
and Ale, whether
strong or small, out
of 23.

By 22 & 23 Car. II.
Post. 86. these Al-
lowances are de-
clared to be in full
of all Losses and
Damages whatso-
ever.

These Allowances
are to be made out of
the Gager's Returns,
and not out of the
Brewer's Entries.

Note, These Allow-
ances do not extend
to Retailers.

Common Brewers,
who retail any Part
of their Drink, lose
the Benefit of these
Allowances.

Judgement may be given by Two Commissioners for this Offence.

XL. Provided always, That where any Common Brewer shall wittingly or willingly make a false Entry, and be convicted for the same before the Commissioners to be appointed, as aforesaid, or any Two of them, or before such other Person or Persons as are hereafter by this Act appointed, in that Case such Brewer or Brewers shall forfeit and lose, over and besides the Penalties before mentioned, the said Allowance so to be made, for six Months then next ensuing.

And if a Common Brewer shall be convicted of making a false Entry, Ante 13. 12 Car. II.

he shall forfeit, over and above the Penalty of five Pounds before imposed, Page 6. the Allowance for the Six Months next ensuing.

XLI. And be it enacted and ordained by the Authority aforesaid, That no Beer or Ale shall be delivered in by such Brewer or Baker thereof to any Victualler or other Retailer thereof, until the Rate which by such Victualler or Retailer is to be paid, over and above the Price of the said Beer or Ale, for or in respect of this Duty, be first paid and satisfied by the said Victualler or Retailer to the Brewer or Baker thereof.

And no Ale or Beer shall be delivered by the Brewer to the Retailer before the Duty of Excise is paid. Ante 13. 12 Car. II.

XLII. Provided always, That if any Person or Persons shall brew and sell by Retail any small

And no Person selling Beer and Ale in Fair,

Quan-

who is not
otherwise a
common or
usual Brewer
or Retailer)
shall be subject
to any Penal-
ties by this Act
imposed, if be-
fore Sale he
pays the Duty
of Excise.

Ante 14.
2 Car. II.

Quantities of Beer or Ale in any
Fair within this Realm, or Do-
minions aforesaid, who is not
otherwise any common or usual
Brewer or Retailer thereof, and
shall, before any such Selling and
Retailing thereof, well and truly
pay and satisfy the Duty due for
the same to the Commissioners or
Subcommissioners, within whose
Limits or Division the said Fair
shall be held, or to their Officers
thereunto appointed, Then such
Person or Persons, so brewing
or retailing the same, and for so
much, and no more, nor other-
wise, shall be freed and dischar-
ged from all Penalties and For-
feitures in and by this Act before
mentioned and imposed; any
thing therein contained to the
contrary notwithstanding.

and the Com-
missioners may
compound for
his Duty with
any Inn-keep-
er, Victualler,
or Retailer.

Ante 14.
2 Car. II.

XLIII. Provided nevertheless,
That it shall and may be lawful to
and for the said Commissioners,
and Subcommissioners respective-
ly, to compound for this Duty
with any Inn-keeper, Victualler,
Ale-house-keeper, or Retailer of
Beer, Ale, and other the Liquors
aforesaid, within their respective
Divisions, from time to time, in

such Manner and Form as may be most for the Advantage and Improvement of the Receipts thereof; any thing in this Act before contained to the contrary notwithstanding.

XLIV. And it is further ordained and enacted by the Authority aforesaid, That the Lord Treasurer, or Commissioners of the Treasury for the time being, or such other Person or Persons as His Majesty, His Heirs, and Successors, shall appoint, shall have power, and are hereby authorized and impowered, from time to

And the Lord Treasurer, &c. may let to Farm for Three Years any of the Rates by this Act given.

Ante 15.
12 Car. II.

By 15 Car. II. Post.
56. no Farmer of the Excise is capable of being a Commissioner.

By 15 Car. II. Post.
61. every Commissioner, Farmer, and Common Brewer, is disabled from acting as a Justice of the Peace, in Matters relating to the Excise.

time, to treat, contract, conclude, and agree with any Person or Persons, for or concerning the Farming of all or any the Rates, Duties, and Charges in this Act mentioned, upon Beer, Ale, Perry, Cyder, or other the Liquors aforesaid, in any the respective Counties, Cities, or Places of this Realm, or Dominions thereof, as may be for the greatest Benefit and Advantage of the said Receipt, so as the same exceed not the Term of Three Years,

XLV. And

Which Contract
shall be good
and effectual in
Law.

Ante 16.

12 Car. II.

XLV. And be it further enacted, That every such Contract, Bargain, and Agreement of the Lord Treasurer or Commissioners of the Treasury, or other Persons aforesaid, on Behalf of his Majesty on the one Part, and the Person or Persons Farming on the other Part, shall be good and effectual in Law, to all Intents and Purposes.

But the Lord
Treasurer, &c.
shall not within
6 Months
contract for the
Farming of this
Duty with any
other Person
than such as
shall be recom-
mended by the
Justices

Ante 16.

12 Car. II.

XLVI. Provided always, to the end the aforesaid Duty may be paid with most Ease to the People, it is hereby further enacted, That the Lord Treasurer, Commissioners of the Treasury, or other Persons aforesaid, shall not within Six Months after the Commencement of this Act, treat, conclude, or agree with any Person or Persons touching the Farming of this Duty upon Beer and Ale in any the respective Counties or Places of this Realm, or Dominions thereof, other than with such Person or Persons as by the Justices of Peace of the said Counties or Places, or the major Part of them,

them, at their publick Quarter-^{at their Quar-}
 Sessions shall be nominated and ^{Sessions for the}
 appointed in that Behalf; which ^{respective}
 Person or Persons is to have the ^{Countries, who}
 first Refusal of any such Farm ^{shall have the}
^{Refusal of such}
 respectively, and may take the ^{Farm;}
 same; any thing in this Act to ^{Ante 17.}
 the contrary thereof in any wise ^{12 Car. II.}
 notwithstanding.

XLVII. Provided that the said ^{and it shall not}
 Duty shall not be let to any other ^{be offer'd to}
 Person or Persons, than to ^{any other Per-}
 the Person or Persons re- ^{sons under the}
 commended by the Justices, un- ^{Rate refused by}
 der the Rate that it shall be ^{them:}
 tendered to, and refused by such
 Person or Persons so recom-
 mended.

XLVIII. And be it further en-
 acted and ordained by the Autho-
 rity aforesaid, That all Forfei-^{And all For-}
 tures and Offences, made, done, ^{feitures and Of-}
 and committed against this Act, or ^{fences within}
 any Clause or Article therein con- ^{this Act, are to}
 tained, shall be heard, adjudged, ^{be heard and}
 and determined by such Person ^{determined as}
 and Persons, and in such Man- ^{hereafter di-}
 ner and Form, as hereafter in ^{rected.}
^{Ante 17, 18.}
^{12 Car. II.}
^{Post. 49.}
^{12 Car. II.}

By 1 G. II Post. 554.
 The Judicature is
 altered, and given to
 any three or more of
 the Commissioners of
 Excise, who may
 hear and determine
 all Offences, &c.

and by this Act is directed and ap-
 pointed; that is to say, all such
 Forfeitures and Offences made
 and committed within the im-
 mediate

The Judica-
 ture consti-
 tuted;

Ante 17, 18.
12 Car. II.

and all Offences, &c. within the Limits of the chief Office, (that is, within the Bills of Mortality) are to be determined by the chief Commissioners of Excise, or the major Part of them, &c.

Ante 24.
12 Car. II.
Post. 49.
12 Car. II.

and all Offences, &c. elsewhere, &c. are to be determined by 2 Justices residing near the Place where such Offences shall be committed, if in the same County;

and if the Justices neglect or refuse to act 14 Days after any Complaint, then the Subcommissioners may hear and determine the same;

Ante 18
12 Car. II.

mediate Limits of the chief Office in London, shall be heard, adjudged, and determined by the said chief Commissioners and Governors of Excise (appointed by His Majesty) or the major Part of them, or by the Commissioners for Appeals and regulating of this Duty, or the major Part of them, in case of Appeal, and not otherwise. And all such Forfeitures and Offences made and committed within all, or any other the Counties, Cities, Towns, or Places within this Kingdom, or Dominions thereof, shall be heard and determined by any Two or more of the Justices of the Peace residing near to the Place where such Forfeitures shall be made, or Offence committed: And in case of Neglect or Refusal of such Justices of the Peace, by the Space of Fourteen Days next after Complaint made, and Notice thereof given to the Offender, then the Subcommissioners, or the major Part of them, appointed for any such City, County, Town, or Place, shall and are hereby impowered to hear and

By 9 G. II. Post. 596.
The Commissioners Power to grant Licenses for the retailing of Spirituous Liquors, extended to the Limits of the Penny Post.

By 8 G. I. Post. 438.
The Jurisdiction of the Justices in some Cases extended to the Place where the Offender shall be found, viz. against Persons buying or receiving Goods clandestinely run, knowing them to be clandestinely run or imported.

By 9 G. II. Post. 656.
Any Justice or Justices of the Peace may grant his or their Warrant to any Constable or Peace Officer whatsoever, to apprehend Persons assembled to the Number of 3 or more, and armed with Fire Arms, to assist in the running, landing, or carrying away prohibited and uncustomed Goods; or to rescue the same after Seizure.

determine

See 15 Car. II. Post. 76. and 1 W. & M. Post. 107. relating to Complaints of Overcharges.

But, No Appeal lies from the Judgment of the Justices, but from the Judgment of the Subcommissioners.

By 15 Car. II. Post.

74. No Appeal is to be admitted until the single Duty is first deposited, and Security given to answer the Fine, &c.

By 15 Car. II. Post.

78. All Appeals within the Limits of the Excise Office in London, must be brought within 2 Months, and in any other County, &c. within 4 Months after Judgment.

See 6 G. I. Post. 417.

See 8 G. I. Post. 450. What Judgments are not liable to any Appeal.

See 2 Salkeld, 555.

What shall be given in Evidence upon an Appeal from the Judgment of the Commissioners.

By 6 G. I. Post. 417.

Informations may be in English.

By 15 Car. II. Post. 81.

What shall be a good Summons.

See 11 G. I. rap. 30.

sect. 26.

What shall be a sufficient Summons to a private Chandler using unentered Workhouses, &c.

By 22 & 23 Car. II.

Post. 90. If a Witness is summoned, and neglects to appear, or refuses to give Evidence, he forfeits 40 s.

By 7 & 8 W. III. Post. 162.

He forfeits 10 Pounds if he neglects to appear, or refuses to give Evidence upon a Summons.

determine the same: And if the Party find himself aggrieved by the Judgment given by the said Subcommissioners, he shall and may appeal to the Justices of the Peace at the next Quarter-Sessions, who are hereby impowered and authorized to hear and determine the same; whose Judgment therein shall be final. Which said Commissioners for Appeals and regulating of this Duty, and the chief Commissioners for Excise, and all Justices of the Peace, and Subcommissioners aforesaid respectively, are hereby authorized, and strictly enjoined and required, upon any Complaint or Information exhibited and brought of any such Forfeiture made, or Offence committed contrary to this Act, to summon the Party accused, and, upon his Appearance or Contempt, to proceed to Examination of the Matter of Fact, and upon due Proof made thereof, either by the voluntary Confession of the Party, or by the Oath of one or more credible Witnesses (which Oath they or any two or more of them have hereby

from whose Judgment the Party grieved may appeal to the next Quarter-Sessions, whose Judgment shall be final,

Ante 19.
12 Car. II.

and the Commissioners and others having Jurisdiction, shall,

upon Complaint, or Information, summon the Defendant, and,

upon his Appearance or Contempt, examine the Fact upon Oath,

Ante 19.
12 Car. II.

give Judgment,

Ante 20.
12 Car. II.

and issue their Warrants, to levy the Forfeitures by this Act imposed upon the Goods of the Offenders;

and if they are not redeemed within 14 Days, to sell them;

and for want of sufficient Distress, the Offender may be imprisoned till Satisfaction be made;

Which Fines and Forfeitures may be mitigated,

Ante 20.
12 Car. II.

hereby Power to administer) to give Judgment or Sentence according, as in and by this Act is before ordained and directed, and to award and issue out Warrants under their Hands for the levying of such Forfeitures, Penalties, and Fines, as by this Act is imposed, for any such Offence committed, upon the Goods and Chattels of the Offender, and to cause Sale to be made of the said Goods and Chattels, if they shall not be redeemed within fourteen Days, rendering to the Party the Overplus, if any be; and for want of sufficient Distress, to imprison the Party offending till Satisfaction be made.

XLIX. Provided nevertheless, That it shall and may be lawful to and for the said respective Justices of the Peace, Commissioners for Excise, or any two of them, or their Subcommissioners respectively, from time to time, where they shall see Cause, to mitigate, compound, or lessen such Forfeiture, Penalty, or Fine, as in their Discretion they shall think fit: And that every such

Mitiga-

By 15 Car. II. Post 72. The Warrant of Distress must be under Hands and Seals.

Note, The first Warrant must be returned, that there is no sufficient Distress to be found, before a second Warrant issue to take the Body.

Note, No Action will lie against an Officer for executing a Warrant founded on a Judgment given by the Justices or the Commissioners of Excise, in a Case within their Jurisdiction, and the Reasons of such Judgment shall not be examined into, on an Action brought against an Officer for executing such Warrant.

1 Ventris 273.
Cro. Car. 395, 602.
Hardres 478.
Carthew 346.

By 11 & 12 W. III. Post. 242. If an Action is brought against any Justice of the Peace, or any Person employed by him in the Execution of the Powers given by this Act, it shall be laid in the proper County, and not elsewhere, and the Defendant may plead the general Issue; and in case of a Verdict for the Defendant, or the Plaintiff is nonsuited, the Defendant shall have treble Costs.

But by 9 G. II. Post. 692. Prosecutions for assaulting Officers of the Customs or Excise, may be tried in any County.

By 10 G. I. cap. 10. sect. 41. All Specific Forfeitures, relating to the Inland Duties upon Tea, Coffee, and Chocolate, may be mitigated.

Mitigation and Payment thereupon accordingly made, shall be a sufficient Discharge of the said Penalties and Forfeitures to the Persons so offending, so as by such Mitigation the same be not made less than double the Value of the Duty of Excise, which should or ought to have been paid, besides the reasonable Costs and Charges of such Officer or Officers, or others, as were employed therein, to be to them allowed by the said Justices; any thing in this Act to the contrary in any wise notwithstanding.

so as such Mitigation be not less than double the Value of the Duty, besides Costs to be allowed by the Justices:

Ante 21.
12 Car. II.

L. And it is hereby further enacted and ordained, That all Fines, Forfeitures, and Penalties mentioned in this Act (all necessary Charges for the Recovery thereof being first deducted) shall be employed, three fourth Parts thereof to and for the Use of the King's Majesty, and one fourth Part to the Discoverer or Informer of the same.

And all such Fines and Forfeitures, after Charges deducted, shall be employed 3 Fourths to the King, and one Fourth to the Informer.

Ante 21.
12 Car. II.

By 12 G. I. Post. 520. The King's Share, and the Informers, upon all Seizures of Tea, Coffee, and all Foreign Exciseable Liquors, altered, one Third of the gross Produce to the Informer, the other two Thirds, Charges being first deducted, to the King.

L.I. And for the better managing, collecting, securing, levying, and recovering of all and every the

And for the better securing

the Rates and
Charges of Ex-
cise hereby im-
posed,

*Ante 22.
12 Car. II.*

one principal
Office of Ex-
cise shall be e-
rected in Lon-
don, or within
ten Miles there-
of,

to which all
other Offices
shall be ac-
countable:

Which Office
shall be mana-
ged by such Of-
ficers as shall be
appointed by
the King:

*Ante 22.
12 Car. II.*

the said Rates and Charges of
Excise, hereby imposed, and set
upon all or any of the Commodi-
ties before mentioned, to the end
the same may be paid and dispo-
sed of according to the Intent of
this present Act; be it further
enacted and ordained by Au-
thority aforesaid, and it is here-
by enacted, That one principal
Head Office shall be erected and
continued in the City of London,
or within ten Miles thereof,
from time to time, as long as
his Majesty shall think fit, for
this Duty; unto which all other
Offices for the same within Eng-
land and Wales, and the Town
and Port of Berwick, shall be sub-
ordinate and accountable: Which
said Office shall be managed by
such Officers as shall be appoin-
ted by the King's Majesty, as
aforesaid; who, or any two of
them, are hereby appointed and
constituted Commissioners and
Governors for the Management
of his Majesty's Receipt of the
Excise, and to sit in some con-
venient Place in the City of
London, or within ten Miles
thereof, from time to time, as
long

long as His Majesty shall think fit, for the Ends aforesaid.

And be it enacted by the Authority aforesaid, That no Person or Persons shall be capable of intermeddling with any Office or Employment relating to the

By 15 Car. II. Post 79. A Certificate that he hath taken the Oaths, must be enter'd with the Auditor of Excise.

By 12 G. I. Post 523 Any Officer of the Customs or Excise who shall deal or trade in Tea, Coffee, Brandy, or any exciseable Liquors, forfeits 50 l. and is render'd incapable, &c.

Excise, until he or they shall, before Two or more Justices of the Peace in the County where his or their Employments shall be, or before One of the Barons of the Exchequer, take the Oaths of Allegiance and Supremacy, which Oaths they have hereby Power to administer, together with this Oath following, mutatis mutandis.

And no Person shall be capable of acting in the Excise, till he hath first taken the Oaths of Allegiance and Supremacy before two Justices, &c. or a Baron of the Exchequer, and the Oath following:

Ante 23.
12 Car. II.
Post. 79.
15 Car. II.

YOU shall swear to execute the Office of

Ante 23.
12 Car. II.

truly and faithfully; without Favour or Affection, and shall from time to time true Accompt make and deliver to such Person or Persons as His Majesty shall appoint to receive the same, and shall take no Fee or Reward for the Execution of the said Office, from any other Person than from His Majesty, or those whom His Majesty shall appoint in that Behalf.

And

And every Justice is to certify the taking of such Oaths to the next Quarter Sessions;

Ante 24.
12 Car. II.

LIII. And be it further enacted by the Authority aforesaid, That every such Justice of the Peace shall certify the taking of such Oath to the next Quarter Sessions, there to be recorded.

And the Jurisdiction of the Commissioners of Excise or Head Office is extended to all Places within the Bills of Mortality;

Ante 18.
12 Car. II.
Ante 24.
12 Car. II.

LIV. And it is further enacted, That all Parts of the Cities of London and Westminster, with the Borough of Southwark, and the several Suburbs thereof, and Parishes within the Weekly Bills of Mortality, shall be under the immediate Care, Inspection, and Management of the said Head Office; and such and so many subordinate Commissioners and Subcommissioners, and other Officers and Ministers for the Execution of the Premises, shall be, from time to time, nominated and appointed by His Majesty, His Heirs, and Successors, in all and every other the Counties, Cities, Towns, and Places within this Kingdom of England, Dominion of Wales, and Port of Berwick, as from time to time His Majesty, His Heirs, and Successors shall think fit.

Byo Geor. II. Post 596.
The Commissioners Power to grant Licenses for the retailing of Spirituous Liquors extended to the Limits of the Penny Post.

And all Subcommissioners, &c. for the several Counties, &c. are to be named by the King.

Ante 24.
12 Car. II.

LV. And it is hereby further enacted, That the said Office of
D Excise,

Excise, in all Places where it shall be appointed, shall be kept open from Eight of the Clock in the Morning, till Twelve of the Clock at Noon, and from Two of the Clock in the Afternoon, till Five of the Clock in the Afternoon, for the due Execution and Performance of all and every the Matters and Things in this Act appointed and required.

Which Head Office of Excise is to be kept open from 8 in the Morning, till 12 at Noon, and from 2 till 5 in the Afternoon.

Ante 25.
12 Car. II.

LVI. And it is further hereby enacted, That the said Chief Commissioners of Excise, or the major part of them, shall, from time to time, issue forth and pay such Sum and Sums of Money, as shall, from time to time, be received, collected, or levied by virtue of this Act, into his Majesty's Receipt of Exchequer.

And the Money collected by Virtue of this Act is to be paid into the Receipt of the Exchequer by the major part of the Commissioners.

LVII. Provided always, and be it enacted, That if any Person or Persons shall at any time be sued or prosecuted for any Thing by him or them done or executed in pursuance of this Act, he or they shall and may plead the General Issue, and give this Act in Evidence for his Defence; and if upon the Trial

And any Persons sued for putting this Act in Execution, may plead the General Issue, and give this Act in Evidence.

Ante 25.
12 Car. II.

a Ver-

And if the Plaintiff shall be nonsuited, or a Verdict shall pass for the Defendant, such Defendant shall have double Costs; and no Writ of Certiorari shall supersede any such Proceedings.

Ante 26.

2 Car. II.

off. 90.

2 & 23 Car. II.

a Verdict shall pass for the Defendant or Defendants, or the

Plaintiff or Plaintiffs be nonsuited, then such Defendant or Defendants shall have double Costs to him or them awarded against such Plaintiff or Plaintiffs.

LVIII. Provided also, and be it enacted, That no Writ or Writs of Certiorari shall supersede Execution or other Proceedings, upon any Order or Orders made by the Justices aforesaid in pursuance of this Act; but that Execution and other Proceedings shall and may be had and made thereupon, any such Writ or Writs, or Allowance thereof, notwithstanding.

If the Justices of the Peace or the Commissioners of Excise proceed in any Matter not within their Jurisdiction, such Proceedings may be superseded by a Writ of Certiorari,

As where the Justices of the Peace are pleased to grant Warrants to the Collectors, requiring them to repay the Duty in Cases not relievable by Law, the Collectors may refuse to obey such Warrants; and if the special matter appears sufficiently, upon the face of such Warrants, it will be proper to remove the Proceedings into the Court of King's Bench.

In like manner, if the Trader appeals from the Judgement

of Two Justices of the Peace, in matters of Excise, to the Quarter Sessions, a Certiorari may be brought to take the Opinion of the Court of King's Bench, whether the Quarter Sessions have any Jurisdiction, or not; and if the Court should be of Opinion, that they have no Jurisdiction (as they really have not, but by the Acts for laying the Duties on Hides and Malt) any Order of Reversal (of the Judgement of the Justices) by the Sessions, ought to be quashed, and all the Clauses in the Acts of Parliament, excluding the Writ of Certiorari, are to be understood, where the Justices act in matters within their Jurisdiction. In Carthew's Report, 346. it is said, That if the Commissioners (and the Law is the same with respect to the Justices of the Peace) intermeddle with a Thing not within their Jurisdiction, then all is Coram non-Judice, and may be given in Evidence.

Anno decimo quinto

Caroli II. Regis.**C A P. II.**

An additional Act for the better ordering and collecting the Duty of Excise, and preventing the Abuses therein.

I. FOR the preventing of the Frauds and Deceits of Brewers, and other Persons who make Beer and Ale, and other Exciseable Liquors, to sell; and of the Abuses committed by the Officers, Collectors, and Managers of the Excise, to the great Decay of His Majesty's Revenue of Excise, and Obstruction of the due and orderly collecting of the same; and for Supply and Amendment of certain Defects in the Laws and Statutes relating to the Duty of Excise, as well for the Support and Advance of the said Revenue, as for the Ease of the People;

The Design of this Act was to prevent great Frauds in Brewers and others selling Exciseable Liquors, and Abuses committed by the Officers and Collectors of the Excise, to the great Decay of the Revenue,

and for the Amendment of certain Defects in the Laws relating to the Duty of Excise

or m
any
Store
Cellar
Place
for th
of an
Ale,
in Ca

and it is enact-
ed, that

People; be it enacted by the
King's most Excellent Majesty,
by and with the Consent of the
Lords Spiritual and Temporal,
and of the Commons, in this

Parliament assembled, and by
Authority of the same, That no

Common Brewer, Inn-keeper,
Whittallier, or other Retailer of
Beer or Ale, shall at any time

after the First Day of September,

One thousand six hundred sixty
three, without first giving No-

tice thereof at the next Office
of Excise, or to the Commis-

ioners, Farmers, or Subcom-
missioners of Excise, or one of

them, within the Limits and
Jurisdiction of whose Office he

or they do or shall inhabit, re-
rest, set up, alter, or enlarge

any Tun, Fat, Back, Cooler,
or Copper, and shall make use

of any of them for the brewing
or making any Beer or Ale, or

Worts; or shall make use of, or
keep any private and concealed

Store-house, Cellar, or other
Place, for the laying of any

Beer or Ale, or Worts in
Cask, other than such as are

already openly set up, erected,
and

By 8 & 9 W. III.
Post. 184. If any
Common Brewer
shall without Notice
erect any Tun, Float,
Cooler, Copper, &c.
or shall alter any
Tun, &c. or shall
keep any private or
conceal'd Tun,
Batch, Cooler, &c.
he shall forfeit for
every such Tun, &c.
200 l.

By 3 & 4 W. & M.
Post. 117. Every Di-
stillor who shall set
up, use, or alter any
Tun, Cask, Copper,
Still, or other Vessel,
&c. or shall use any
private conceal'd
Cellar, Warehouse,
or other Place, with-
out Notice, shall for-
feit 20 l. for every
such Tun, Ware-
house, &c. so set up,
used, or altered.

no Brewer or
Retailer, after
Sept. 1. 1663.
shall erect or
alter any brew-
ing Vessels, and
make use of
them for Brew-
ing, without
first giving No-
tice at the next
Office of Ex-
cise,

or make use of
any conceal'd
Storehouse,
Cellar, or other
Place, &c.
for the laying
of any Beer,
Ale, or Worts
in Cask,

The Defect in this Clause, occasion'd by omitting (after the sixth Line) the Words (private Store-house, Cellar, or other Place for laying any Beer, Ale, or Worts in Casks) is supplied by the 1 W. & M. Post. 105, 106. whereby a Penalty of 50 l. is laid upon every Brewer or Vic-tualler making use of any such private Store-house, Cellar, &c.
By 7 & 8 W. III. Post. 165. Officers are impowered to search by Day, and in the Presence of a Constable, for private Backs, Tuns, or other Vessels used by Brewers or Distillers, or other Makers or Retailers of Excisable Liquors
By 8 & 9 W. III. Post. 180. If a Common Brewer keeps any private Pipe, or other private Conveyance, for conveying his Worts from one brewing Vessel to another, or into any other Place, or shall keep any Hole in any Tun, &c. whereby Worts may be conveyed, he shall forfeit 100 l. for every such Offence.
And by 8 & 9 W. III. Post. 181, 182, 183. The Gager has Power to search for private Pipes, &c. and to follow them into any Place. And the Brewer or other Person opposing the Officer making such Search, forfeits 50 l.

and made use of in his common and usual Brew-house, and now openly discovered and known, upon pain to forfeit the Sum of Fifty Pounds for every Tun, Fat, Back, Copper, and Cooler set up and made use of without such Notice given, as aforesaid, and contrary to the true Intent and Meaning hereof; and that all and every other Person or Persons, in whose Occupation any House, Messuage, Out-house, or other Place whatsoever is or shall be, where any such private and concealed Tun, Back, Cooler, or Store-house shall be found and discovered, shall also forfeit and lose the Sum of Fifty Pounds, to be levied and recovered in Manner and Form as in and by this present Act is hereafter directed and ordained. And moreover, every such private and concealed Tun, Fat, Back, Copper, or Cooler so discovered and found, as aforesaid, or altered or enlarged, together with all Beer, Ale, or Worts therein being, shall and may be taken up, seized, carried away, and delivered

upon Pain of forfeiting 50 l. for every such Vessel so made use of, &c.

and the Person in whose Occupation the House or Place is where such concealed Tun, Storehouse, &c. shall be found, shall forfeit 50 l.

and the Vessel it self so discovered or altered, with the Drink found in it, may be seized and sold for the Use of the Poor:

liberated to the Overseers for the Poor, to be sold for the use of the Poor, or distributed amongst them.

Note, There must be an Adjudication of this Specifick Forfeiture before the Justices or the Commissioners, &c. before there can be a Sale for the Use of the Poor.

II. And be it further enacted by

Authority aforesaid, That from

and after the eighth Day of No-

vember, in the Year of our Lord,

One thousand six hundred sixty

and five, no Person or Persons

whatsoever, nominated by His

Majesty to be in Commission

for the regulating of His Ma-

jesty's Revenue of Excise, or for

the Exercise of any the Powers

or Authorities mentioned in an

Act, intituled, A Grant of cer-

tain Impositions upon Beer, Ale,

and other Liquors, for the Increase

of His Majesty's Revenue during

His Life; or one other Act, in-

tituled, An Act for taking away

the Court of Wards and Liveries,

and Tenures in Capite; and by Knights

Service, and Purveyance, and for

settling a Revenue upon His Maje-

sty in Lieu thereof, or in this pre-

sent Act, shall presume to farm

the said Revenue of His Maje-

sty, either directly or indirectly,

by obtaining Letters Patents

Post. 57. All Acts done by such a Commissioner void in Law, and he is liable to an Action by any Person aggrieved.

All Letters Patents, enabling a Farmer to be a Commissioner, or Subcommissioner, shall be void in Law.

Post. 58. By this Act, Post. 61. No Commissioner or Farmer of the Excise is capable of acting as a Justice of the Peace in Matters of Excise.

And after the 8th of November, 1665, no Commissioner of Excise shall presume to farm directly or indirectly

Ante 1.
2 Car. II.
cap. 23.

Ante 27.
2 Car. II.
cap. 24.

the Revenue of
Excise;

By 12 Car. II.
 Ante 15, 40. The
 Duties of Excise
 may be let to farm
 for 3 Years.

And the Persons re-
 commended by the
 Justices at their
 Quarter-Sessions for
 the respective Comm-
 ties, are to have the
 Refusal of such Farm.
 Ante 17, 41.

to him or themselves hereof, or
 any Person or Persons whatso-
 ever intrusted for him or them,
 or to or for his or their Use, Bene-
 fit, or Behoof; nor that any Per-
 son or Persons whatsoever, being
 a Farmer of the said Revenue,
 shall be any way capable to be
 nominated a Commissioner for
 the regulating His Majesty's
 said Revenue of Excise, or ex-
 ercising any Powers or Autho-
 rities concerning the same:
 But if any Person or Persons,
 who stands thus disabled, as a-
 foresaid, to be nominated a
 Commissioner, shall become a
 Farmer, and shall in either of
 the said Cases nevertheless pre-
 sume directly or indirectly to
 act as a Commissioner, Farm-
 er, or Subcommissioner, to
 execute the Powers and Au-
 thorities aforesaid, either alone
 or jointly with other Persons
 that are Farmers, or else with
 any other who are not Farm-
 ers, shall, from and after his
 acting, lose the Benefit of his
 said Farm, and be thenceforth
 totally for ever disabled to be
 either

neither shall
 any Farmer be
 capable of be-
 ing nominated
 a Commissioner
 of Excise;

and the Person
 or Persons thus
 disabled, who
 shall act as a
 Commissioner
 or Farmer, shall
 lose the Benefit
 of his Farm,

and be disabled
 to be either
 Commissioner
 or Farmer:

either Farmer of the said Revenue; or Commissioner for the regulating thereof, and exercising the Powers aforesaid; and that all and every Act and Acts done by any Commissioner or Commissioners, or Sub-commissioners, being Farmer or Farmers, by him or themselves, or jointly with others who are not Farmers, shall be void in Law, and of none Effect; and that all and every Person or Persons any way molested or troubled by the Command and Authority of such Commissioner or Commissioners acting by him or themselves, or together with others who are not Farmers or Commissioners, may bring his Action at Law for the same in any of His Majesty's Courts at Westminster, and thereby recover his Damages against any such Commissioner or Commissioners; any Law or Statute to the contrary notwithstanding.

And every Act done by any such Commissioner or Farmer, or jointly with others, shall be void in Law;

and every Person molested by Authority of such Commissioner, may bring his Action at Law for the same,

and recover his Damages:

And all Letters Patents, after the 10th of April, 1663.

III. And that all and every Letters Patents to be made from and after the tenth Day of April, in the Year of our Lord, One thou-

thousand six hundred sixty and three, enabling any Farmer or Farmers of the Excise to be Commissioner or Commissioners, or Subcommissioners, shall be utterly void and of none Effect; any thing in any of the said Acts to the contrary notwithstanding.

IV. And that if any Commissioner or Subcommissioner, Commissioners or Subcommissioners, who, by colour or virtue of any Letters Patents, are now both Commissioners or Subcommissioners for regulating the said Revenue, and likewise Farmers of the said Revenue, shall give any false and corrupt Judgement, in Advancement of the Benefit of his or their said Farm, to the Brewer's Damage, contrary to Law, he or they shall forfeit for every such Judgement so falsely and corruptly given, double Costs to the Party so injured by the said corrupt and false Judgement: And in case any Person shall unjustly complain of any Judgement of the Commissioners or Subcommissioners, as aforesaid, and so shall be found

enabling any Farmer to be a Commissioner or Subcommissioner, shall be void in Law:

And all Commissioners, or Subcommissioners, being Farmers, &c. who shall give any false Judgement for the Benefit of his or their Farm, to the Brewer's Damage,

shall forfeit double Costs to the Party grieved:

But if Judgement shall be given

against the Appellant, the Commissioners shall receive double Costs for such unjust Vexation:

found upon his Appeal, the said Party shall forfeit double Costs to the said Commissioners, for such unjust Vexations, to be recovered by Information, Bill, or Plaint, in any Court of Record.

V. And be it further enacted by the Authority aforesaid, That from and after the first Day of September, in the Year of our Lord, one thousand six hundred sixty and three, all and every Gager or Gagers of the Excise, who shall take an Account of any Beer or Ale brewed or made by any Common Brewer, shall weekly, after such Common Brewer hath made, or ought to have made his Entry at the Office of Excise, and not otherwise, make and deliver to such Common Brewer at his House, or to some of his Servants in his Behalf, a true Copy under his or their Hand, of such Return or Report as he or they have made thereof to the Commissioners or Subcommissioners of Excise respectively, upon pain to forfeit for every Neglect or Refusal, the Sum of Forty Shillings.

By 1 W. & M. Post. 107. Notes of the last Gages are to be left with the Brewers, Makers, or Retailers of Beer, Ale, or other Exciseable Liquors, by the Gager, containing the Quantity and Quality of the Liquors so gaged.

By 7 & 8 W. III. Post. 164. It is declared, that where-as such Notes cannot sufficiently inform the Brewer how much he is charg'd, every Gager shall within 3 Days after the End of every Week leave with such Brewer, &c. or his Servant, a Copy of the several Charges by him made in such Week.

But nevertheless, Page 170. it is provided, that Notes in Writing of every Gage, containing the Inches and Tenths of the Back, and Worts of the Tuns, and Quality of the Liquors, shall be left by the Gagers with the Common Brewer (only) if required, at the Time of taking such Gages. But by 12 G. I. Post.

537. The Gager is not to be subject to any Penalty for not leaving a Copy of his Charge, unless such Copy be demanded by the Trader in Writing.

See before, Page 9. & 34. 12 Car. II. How the Gager may make his Return or Charges, in particular Cases.

And every Gager shall weekly deliver to the Common Brewer a true Copy under his Hand, of the Return he has made to the Commissioners,

upon pain of forfeiting 40 s. for every Neglect or Refusal:

VI. Pro-

By a W. & M. Post.
104. No Brewer is to
have any Benefit of
this Clause, touch-
ing any Misentry,
and rectifying the
same, unless he
shows the Officer all
the Beer and Ale
and Worts of each
respective Guile.

VI. Provided nevertheless, That no such Common Brewer or Brewers shall be sued or prosecuted for any Penalty or Forfeiture by him or them incurred for or by reason of any Misentry, or short Entry, if he or they shall, within the Space of one Week after the Delivery of such Copy, as aforesaid, rectify his or their Entry according to the said Return, or otherwise discharge himself.

But no Brewer shall be prosecuted for any Misentry, &c. if within a Week after such Copy received, he shall rectify his Entry according to the Return, or otherwise discharge himself;

VII. Be it enacted, That from and after the said first Day of September, one thousand six hundred sixty three, and as often as there shall be Occasion, two able Artists shall be appointed, one of them by His Majesty's Commissioners, Farmers, or Subcommissioners for Excise, and the other by the Brewers of any City or Place; which said Artists shall take an Oath, which Oath any one Justice hath hereby Power to administer, to take and compute the just Contents and Gauge of all Coppers, Fats, Tuns, Backs, and Coolers, and all other brew-
ing

and two able Artists shall be appointed, (one by the King's Commissioners, &c. and the other by the Brewers of the Place) who shall take an Oath to compute the just Contents of all Brewers Tuns, &c.

and shall deliver a Copy of the said Contents to each Party under their Hands;

which Computation shall be according to the Measures mentioned in the former Acts of Excise:

And no Commissioner, or Farmer of the Excise, nor any Brewer or Inn-keeper shall be capable to act as a Justice of the Peace in Matters of Excise;

ing Vessels of that Nature, belonging to all or any Brewer or Brewers of Beer or Ale to sell, and to deliver, and give under their Hands, one Copy of the particular Contents of all such Vessels, to the aforesaid Commissioners, Farmers, and Sub-commissioners, and another true Copy thereof to each and every such respective Brewer; which Computation by the Artificers aforesaid, shall answer and be according to the Measures and Proportions express in the said former Acts for Excise.

See 12 Car. II.
cap. 23. Pages 10, 11.
And 12 Car. II.
cap. 24. Pages 35, 36.

VIII. And be it further enacted, That no Commissioner, Farmer, or Subcommissioner for the Excise, or Common Brewer of Ale or Beer to sell, or Inn-keeper whatsoever, shall, from and after the said first Day of September, have Power to act in, or execute as a Justice of the Peace, any of the Powers, Clauses, or Things contained in any of the Laws made for and concerning the Excise, or in this present Act; and if any of the said Persons shall presume to act or execute any Thing contrary hereunto,

Ante 55, 56. No Commissioner of Excise shall be a Farmer, nor any Farmer of the Excise, &c. capable of being nominated a Commissioner.

hereunto, It is hereby further declared, That all such Things so acted or executed by any of them, are and shall be utterly void and null to all Intents and Purposes.

and all Things done by any such Persons shall be void to all Intents and Purposes.

IX. And whereas by the said recited Acts it is enacted, That no Person shall be compelled by the Commissioners or Subcommissioners of Excise, to travel for the making of his Entries, or Payment of the Duties of Excise, or other Cause whatsoever touching or concerning the same, if he live in a Market-Town; out of the said Town; and if he live out of a Market-Town, then to no other Place than to the next Market-Town to his Habitation in the same County on the Market-Day; and nevertheless the Commissioners and Subcommissioners or their Officers, have not accordingly kept Officers in the Market-Towns in many Counties within England and Wales, whereby such Entries and Payments for the Duties of Excise might be had and made, and yet do take and levy the

This Clause recites the Neglect of the Commissioners, or Subcommissioners of Excise, in not having Excise Offices in Market-Towns, agreeable to the Direction in the Act of 12 Car. II.

By 12 Car. II. cap. 23. ante 7.
By 12 Car. II. cap. 24. ante 32.
It is directed, that no Person shall be compelled to go out of a Market-Town, or farther than the next Market-Town, to the Place where he lives, to make his Entries and Payments.

the Penalties and Forfeitures in the said Acts mentioned, for Non-entry and Payment of the Duty, and do otherwise thereupon grieve and vex His Majesty's Subjects, contrary to the true Intent and Meaning of the

and enacts, that

said Acts: Be it therefore enacted by the Authority aforesaid, That from and after the said first Day of September, in the Year of our Lord, one thousand six hundred sixty and three, the Commissioners, Farmers, or Sub-commissioners in each County within England and Wales, shall

an Office of Excise shall be kept in every Market-Town on every Market-Day, and that a Person shall be deputed to attend it, to receive Entries, &c.

constitute and appoint, or depute, under their Hands and Seals, such Person or Persons as they shall think needful, in each respective Market-Town, to be there upon every Market-Day, in some known and publick Place, for the receiving of the said Entries and Duties of Excise, and for performing all other Matters and Things touching the said Duty, according to the said Acts, and this present Act: Which said Person and Persons so constituted or deputed

See the 6 G. I. Post. 418. What shall be a sufficient Proof of a Person's keeping any Office of Excise.

By 1 W. & M. Post. 109. Offices of Excise may be kept for making of Entries and Payments in the several Towns of Holyhead, Newborough, Llanerchthmeth, and Beaumaris, in the County of Anglesey, though they are not Market-Towns.

See 12 Car. II. ante 6, 31. The Penalties upon the Common Brewers and others for not making their Entries.

of which Notice shall be given in open Market,

deputed (and the Place where they intend to hold or keep such Office, being on the next Market-Day after such Constitution or Deputation published in full and open Market) shall attend at such Office on every Market-Day, in such Market-Town,

on the next Market-Day after such Deputation;

By 12 Car. II. ante 25, 50. The Head Office of Excise is to be kept open from 8 in the Morning till 12 at Noon, and from 2 in the Afternoon till 5.

and shall keep the said Office open from nine of the Clock in the Morning, until twelve of the Clock at Noon; and from two of the Clock in the Afternoon, until five of the Clock

and such Office shall be kept open from 9 in the Morning till 12, and from 2 in the Afternoon till 5;

in the Afternoon. And in case such Office shall not be so kept and attended in each Market-Town respectively, the Commissioners, Farmers, Sub-commissioners, or other Person or Persons so neglecting or refusing to do the same, shall for every Market-Day forfeit Ten Pounds, the one half to the King's Majesty, his Heirs, and Successors, and the other half to him or them that will inform and sue for the same in any of His Majesty's Courts of Record, by Action of Debt, Bill, Plaint, or Information, wherein no Essoign, Protection, or Wager

and the Person neglecting to attend at such Office every Market-Day, forfeits 10 £.

And any Person who shall prove a Tender of his Entry or Payment on such Market-Day, shall not be liable to any Penalties for such Entry or Payment as should have been made or paid on such Market-Day:

Wager of Law shall be admitted or allowed; and such Person as shall come to such Market-Town to make such Entry or Payment of the Duties, and shall tender the same according to the said Acts, and be able to prove such Tender by the Oath of one or more sufficient Witnesses, shall not be liable to any Penalty or Forfeiture imposed by the said Acts, for such weekly or monthly Entries or Payments as should have been made or paid on such Market-Day; any Article, Clause, or Thing in any or either of the said Acts, or this present Act, to the contrary notwithstanding.

And it is directed, that no Common Brewer shall sell or deliver out any Drink to his Customers in Cities or Towns-Corporate, &c. (unless Notice be first given to an Officer of Excise)

X. And be it further enacted by Authority aforesaid, That from and after the said first Day of September, no Common Brewer of Beer or Ale shall sell, deliver, or carry out any Beer or Ale to any his Customers, either in whole Cask, or by the Gallon, in any City, Town-Corporate, or Market-Town, before Notice given to an Officer of Excise, but between the

E

Hours

See 12 Car. II. Ante 6. 31. The Penalties upon the Common Brewers and others for not making their Entries.

And 12 Car. II. Ante 13. 38. The Penalty for a false Entry.

By 7 & 8 W. III.

Page 150. No Distiller is to set a Still at Work, nor to carry out any Low Wines or Spirits to his Customers, without Notice first given to the Officer who surveys him, but between 3 in the Morning, and 9 in the Evening, from March the 25th to September the 29th, and between 5 in the Morning, and 8 in the Evening, between September the 29th, and March the 25th, under a Penalty of 10l

And by the same Act. Page 154.

Makers of Vinegar and Sweets are not to sell or carry out, but within the same Hours, (without Notice) under a Penalty of 40s. a Barrel.

By 8 & 9 W. III.

Post. 185. Common Brewers and Makers of Cyder for Sale, must not deliver to any Distiller or Vinegar-Maker any Wash, Tilts, Ale, Beer, &c. without Notice of the Quantity of Wash, &c. he intends to deliver, to whom and when, under the Penalty of 20s. a Barrel.

*By 1 W. & M.
Post. 92. All Drink
is to be exported at
the usual and al-
lowed Ports, and
within the usual
Hours of Excise.*

Hours of the Day hereafter men-
tioned, (that is to say) from
the twenty fifth Day of March, from March the 25th, to September the 29th, but
to the twenty ninth Day of Sep- between 3 in the Morning and 9 at Night
tember yearly, between the Hours
of three of the Clock in the
Morning, and nine of the
Clock in the Evening; and
from the nine and twentieth and from Sep-tember the 29th, to March the 25th, but
Day of September, to the five between 5 in the Morning, and 7 at Night
and twentieth Day of March
yearly, between the Hours of
five of the Clock in the Morn-
ing, and seven of the Clock in
the Evening, upon pain that
every Brewer doing contrary
hereunto, shall for every such
Offence forfeit and lose the Sum
of twenty Shillings for every and shall forfeit 20 s. for every
Barrel of Beer or Ale that Barrel carried out at any other Times
shall be so carried out contrary
to the true Meaning of this
Act, to be levied and recovered
as in and by this present Act is
hereafter enacted and appointed.

XI. And be it further enacted
by Authority aforesaid, That if
any Common Brewer, Inn-
keeper, Victualler, or other Re-
tailer of Beer or Ale, shall at
any Time after the first Day
of

of September, after an Account hath been taken by the said Gager or Gagers, of the Quantity and Quality of the Beer, Ale, or Worts found in his Tun, and other brewing Vessels, convert any Part of his small Beer or small Worts so taken account of, into strong Beer or Ale, by mingling, letting down, or striking over any such strong Ale, or strong Worts, into, with, or amongst any such small Beer, or small Worts, and shall sell, deliver out, or retail the same, or any Part thereof, without giving Notice to the same Gager or Gagers of the Quantity so mingled and converted, as aforesaid; or if any Brewer or Retailer, as aforesaid, shall after the said Time, hide, conceal, or convey any Beer, Ale, or Worts not gaged, from the Sight or View of the Gager or Gagers appointed to take account of the same, where by the King's Majesty, or his Commissioners or Farmers shall or may be defrauded in any manner of wise, of the Duties due for the same, or

And if any Brewer, &c. shall convert any small Beer or Worts into Strong, by Mixture after the Gage taken, without Notice to the same Gager, of the Quantity so mixed; or if any Brewer, &c. shall hide, conceal, or convey away any Drink or Worts not gaged, from the Sight of the Gager,

By 7 & 8 W. III. Post. 157. No Common Brewer, &c. shall cleanse, carry out, or remove out of his Brew-house, any Part of his Guile, be-

By 22 & 23 Car. II. Post. 89. If any Retailer, after receiving any Beer from a Brewer, mixes any Beer, &c. of extraordinary Strength, with any small Beer or Wort, in a Vessel that holds 3 Gallons or more, he shall forfeit double the Duty of the Strong so mixed. By 1 W. & M. Post. 106. Every Brewer, Retailer, &c. shall forfeit 20 s. for every Barrel of Worts mix'd, conceal'd, or convey'd away. By 7 & 8 W. III. Post. 160. Every Common Brewer, &c. who shall start or mix any small Beer or small Worts with Strong, after carried out, shall forfeit 5 l. for every Barrel. See 7 & 8 W. III. Post. 147 and 10 & 11 W. III. Post. 204. the Penalties on Distillers for mixing, &c. By 8 & 9 W. III. Post. 178. If the Brewer mixeth small or return'd Drink with Beer or Ale remaining in the Brew-House, and adds such Mixture to a Guile of new Drink, the whole must be charged as new. By 1 W. & M. Post. 106. There is a Penalty of 50 l. upon every Brewer, &c. for every private Cellar or conceal'd Store-House, for laying off Beer or Ale for Worts, in Cask.

E 2 any

See 1 W. & M.
Post. 106.

any Part thereof, every such <sup>every such Common Brew-
er, &c. shall</sup> Common Brewer, Distualler, and Retailer, for every Barrel of Beer or Ale by him or them so mingled, converted, sold, delivered, hid, concealed, or conveyed away contrary to the true Intent and Meaning hereof, shall forfeit and lose the Sum of ^{forfeit 20 s. for every Barrel so} twenty Shillings, to be levied and recovered in Manner and Form as in and by this present Act is hereafter ordained and appointed.

By 7 & 8 W. III.
Post. 148. The Stills
and other Utensils
used by Distillers
are liable in the
same Manner to the
Duties of Excise in
Arrear.

By 22 & 23 Car. II.
Post. 87, 88. Persons
inhabiting a Mark-
et-Town, City, or
Town-Corporate, or
Parts adjoining to
any City, &c. where
there is a common
Brew-House, may
not lend their Brew-
ing-Vessels, unless
such as are move-
able, or suffer any
Ale to be brewed
therein, for the Use
of any other Person,
upon pain of forfeit-
ing 50 l.

XII. And be it further declared and enacted, That all and every the Brewing-Vessels, and Utensils for brewing, into ^{And all the Brewing-Vessels, and Utensils for brewing, (unto whose Hands soever they shall come, and by what Title soever they shall be claimed) shall} whose Hands soever the same shall come, and by what Conveyance or Title soever the same be claimed, shall be liable and subject unto, and are hereby charged with all and singular the Debts and Duties of Excise ^{be liable unto all the Debts and Duties of Excise in Arrear,} in Arrear, and owing by any Person or Persons for any Beer or Ale made within the said Brew-House, and shall also be subject to all Penalties and Forfeitures incurred by such Person or Persons so using the said Brew-

and to all Penalties, &c. incurred by any Person using such Brew-house,

Brew-house, for any Offence against the Laws and Statutes for Excise; and that it shall be lawful in all Cases to levy Debts and Penalties, and use such Proceedings against the Utensils therein contained, as it may be lawful to do, in case the Debtor or Offender using the said Utensils had been truly and really Owner and Proprietor of the same.

as if the Offender was the real Owner of the same:

And no Common Brewer or Compounder for the Excise, shall brew for any other Brewer or Retailer,

XIII. And be it further enacted by Authority aforesaid, That after the first Day of September, no Common Brewer of Beer or Ale, nor any other Person whatsoever, who hath or shall compound for the Duties of Excise for Beer or Ale by him brewed or to be brewed, shall, during the Term of such Composition, brew, or make, or suffer, or permit any Beer or Ale to be brewed or made within his Brew-house, for any other Common Brewer whatsoever, without first giving Notice, as well of every particular Brewing, as of the Quantity and Quality of the Beer and Ale at every

without first giving Notice to the Commissioners, &c. of the Quantity and Quality of the Drink intended to be brewed,

such Brewing intended to be brewed and made, unto the respective Commissioners, Farmers, or Subcommissioners of Excise, within the Districts of whose Office such Common Brewer doth or shall inhabit, and forthwith paying down unto the said respective Commissioners, Farmers, or Subcommissioners, the full Excise of all the said Beer and Ale; upon pain that as well the Brewer who shall brew the same, as the Brewer for whom the said Beer or Ale shall be brewed, shall forfeit and lose for every Barrel the Sum of five Pounds, the one Moiety to the King's Majesty, and the other Moiety to the Informer that shall sue for the same in any Court of Record.

and paying down the full Duty of all the said Beer,

upon pain of forfeiting 5 l. for every Barrel brewed, as well by the Brewer as by the Person for whom the Drink was brewed;

one Moiety to the King, and the other Moiety to the Informer, to be recovered in any Court of Record:

XIV. And be it further enacted

By 9 G II. Post. 689. Any Person whatsoever who shall offer any Bribe to any Officer of the Customs or Excise, to connive at any Fraud whereby the Revenue might suffer, (whether the Offer be accepted or not) forfeits 50 l.

by the Authority aforesaid, That from and after the said first Day of September, no Brewer or other Person whatsoever, shall bribe or corrupt, or give any Money, Fee, or other Reward whatsoever, to any Gager or Gagers, or other Officer

And any Brewer or other Person corrupting any Gager to make a false Return,

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stic
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ficer whatsoever, to make any
 false Return or Report into the
 Office of Excise, of any Beer,
 Ale, or other Liquors Excise-
 able, made or brewed, or to be
 made or brewed within his or
 their Charge, Division, or Walk,
 or to forbear or omit the doing
 or executing of his or their
 Places or Employments, up-
 on Penalty of ten Pounds
 for every such Offence; and
 that no sworn Gager or Gage-
 ers, or other Officer whatso-
 ever, shall directly or indirectly
 take and receive any Bribe,
 Money, Fee, Gift, or other Re-
 ward of any Brewer or other Per-
 son whatsoever, for any Cause
 or Matter relating to the Ex-
 cise, upon Penalty that every
 such sworn Gager or other Of-
 ficer so offending, shall, for e-
 very such Offence, forfeit and
 lose the Sum of ten Pounds:

By 1 W. & M.
 Post. 109. No Person
 employed in the Ex-
 cise is to take any
 Money or Reward
 whatsoever, from a-
 ny Person, other
 than their Majesties,
 on pain of forfeiting
 their Employment,
 and being incapaci-
 tated for the future.

By 1 Ann. Post. 288.
 Any Officer conniv-
 ing at any clande-
 stine Importation of
 French Brandy, is
 render'd incapable,
 and forfeits 500 l.

By 11 G. I. Post. 515.
 Any Trader in Ex-
 ciseable Goods en-
 deavouring to cor-
 rupt or prevail with
 an Officer to do any
 Act contrary to his
 Duty, or to omit to
 do any Thing which
 such Officer ought to
 do, or to connive at
 any Fraud relating
 to the Duties of Ex-
 cise, forfeits 500 l.

or to omit his
 Duty, shall for-
 feit 10 l.

and every Gage-
 er or Officer so
 offending, for-
 feits 10 l.

which Offences
 shall be proved
 by the Oaths of
 two Witnesses,
 before two Ju-
 stices of the
 Peace, &c.

All and every of which said re-
 spective Offences shall be proved
 by the Oaths of two lawful
 and credible Witnesses before
 two Justices of the Peace, or
 chief Magistrate of the Place
 where such Offence shall be

committed ; which said Justices or Magistrates respectively have hereby Power to administer the said Oaths, and also to examine, adjudge, and determine the same, and to cause such Penalties, by Warrant under their Hands and Seals, to be levied by Distress and Sale of the Offender's Goods, rendering to the Party the Overplus ; and

By 4 & 5. W. & M. Post. 121. Brandy imported in any Cask containing less than 60 Gallons, is forfeited.

See 9 G. II. Post 684. Farther Provisions relating hereto.

By 1 An. Post. 287. if French Brandy is imported and landed before the Duties are paid or secured, they are forfeited, and the Importers and other Persons assisting in landing such Goods, and concealing them afterwards, forfeit double the Value of such Goods.

By 2 W. & M. Post. 115. if any Brandy, Spirits, &c. are imported and landed from Guernsey, &c. before due Entry made, Duties paid, and Oath made, that such Liquors are of the Growth and Manufacture of those Islands, they shall be adjudged to be French Goods, and subject to all the Penalties and Forfeitures by the 1 W. & M.

for want of such Distress, to commit every such Offender to the common Gaol of such County or Place, there to remain by the space of three Months without Bail or Mainprize.

who have Power to determine the same, and to levy the Penalty by Warrant of Distress, under their Hands and Seals ;

and for want of sufficient Distress, may commit the Offender to Prison for three Months, without Bail :

Ante 5, 30. 12 Car. II.

XV. And for the better levying and collecting the Duties of Excise upon all foreign or imported Liquors, be it enacted by Authority aforesaid, That no such foreign or imported Liquors shall be landed or put on Shore out of any Ship or Vessel from beyond the Seas, before due Entry be first made thereof with the Officer or Collector appointed for the Excise, in the Port or Place where the same shall be imported, or before the Duty

And no foreign or imported Liquors shall be landed before Entry with the Officer or Collector of Excise,

See 1 Ventris 63

and the Duty paid:

And all such foreign Liquors which shall be landed without a Warrant first signed by the Officer or Collector of Excise of the Port for that Purpose, or without the Presence of such Officer, shall be forfeited,

*Ante 5, 30.
12 Car. II.*

one Moiety to the King, the other Moiety to the Informer,

to be recovered of the Importer or Proprietor thereof;

and no Exciseable Liquors (except Beer, &c.) coming by Coast-Cocket, shall be landed

Duty of Excise, due and payable By 13 & 14 Car. II. cap. 11. sect. 4. All sorts of Goods, for which the Duties of Tonnage, &c. are not paid or compounded for within 20 Days after the first Entry of the Ship, may be brought into the King's Store-Houses for Security of the Duties.
for the same, be fully satisfied
and paid; and that every Warrant And by 12 Ann. Stat. 2. cap. 8. sect. 11. Such Goods may be sold by Auction, or such of Candle, if the Subsidy and other Duties are not paid or secured in 12 Months, and the Overplus (all the Duties and Charges being first paid) is to be return'd to the Proprietor.
for the landing or delivering of any such foreign Liquors, shall be signed by the
Hand of the said Officer or Collector of the Excise, in the said
Port or Place respectively, upon
pain that all such foreign
Liquors, as shall be landed, put
on Shore, or delivered, contrary
to the true Intent and Meaning
hereof, or without the Presence
of an Officer or Waiter for the
Excise, or the Value thereof, shall be forfeited and
lost, the one Moiety to the King's
Majesty, and the other Moiety This Act is alter'd by 12 G. I. cap. 28. sect. 19 and such Goods may be sold, if the Duties are not paid or secured in six Months.
to him or them who shall or will
seize, inform, or sue for the
same, to be recovered of the
Importer or Proprietor thereof.

XVI. And that no Person or Persons whatsoever, bringing any Exciseable Liquors (except Beer, Ale, Cyder, Perry, and Metheglin) into any Port or Place of this Realm, by Coast-Cocket, Transire, or Certificate, nor any Person or Persons to whom

By 3 G. I. Post. 384. *All Low-Wines and Spirits carried coastwise, without a Certificate, that the Duties are paid, are forfeited, and may be seized by any Officer of the Customs or Excise.*

By 8 G. I. Post. 453-4. *If any foreign Goods coming coastwise are landed without the Presence of an Officer, they are forfeited; or if any other Goods are removed coastwise by Certificate, from one Port to another, and landed with the Privy of the Master, without first delivering such Certificate to the Collector or Customer of the Port, and obtaining a Warrant for landing such Goods, the Master of such Ship or Vessel shall forfeit the Value of such Goods so unshipped.*

Post. 78, 79. *All Appeals within the Bills of Mortality are to be brought within two Months, and in any other County in 4 Months after Judgement.*

whom the same or any of them shall be consigned, shall land, or cause any such Exciseable Liquors (except before excepted) to be landed, or put on Shore, without making or causing due Entry to be made of the same, with the Officer or Officers of the Excise for the Time being, appointed to receive and take such Entries within the Port or Place where the same shall be landed, upon pain, in every such Case, as aforesaid, to forfeit double the Value of the said Liquors landed, or put on Shore, contrary to the true Intent and Meaning hereof.

XVII. *Provided also, and be it further enacted and ordained by Authority aforesaid, That no Appeal in any Cause of Excise whatsoever shall be admitted, until the Party Appellant shall have first deposited and laid down the single Duty of Excise in the Hands of the Commissioners, Farmers, or Subcommissioners of Excise, within whose Jurisdiction or Division the said Cause was originally heard*

without Entry first made with the Officer of Excise in the Port,

upon pain of forfeiting double the Value of the Liquors so landed :

And no Appeal shall be admitted in any Matter of Excise, till the single Duty is deposited in the Hands of the Commissioners,

and Security
given to an-
swer such Fine
as shall be given
on the rehear-
ing:

heard and determined, and have
given Security to the Commis-
sioners of Appeal, or Justices of
the Peace respectively, where
such Cause is to be finally ad-
judged, for all such Fine, For-
feiture, and Penalty, as upon
such hearing and Determinati-
on was adjudged against him ;
and that if upon the hearing and
determining of any such Appeal,
the said original Judgment shall
happen to be reversed and made
null, then, and in every such
Case, the said Commissioners,
Farmers, or Subcommission-
ers of Excise, in whose Hands
the said single Duty of Excise
was deposited, shall restore and
deliver back the same, or as
much thereof as shall be ad-
judged by the Commissioners
of Appeals, or Justices of the
Peace respectively, to the said
Appellant ; and the Party origi-
nally prosecuting shall pay him
double Costs. But in case the
first Judgment shall be affirmed,
the Party appealing shall pay
the like Costs unto the Com-
missioner or Commissioners com-
plained of, any Thing in this

*No Appeal lies from
the Judgment of the
Justices in Matters
of Excise, but from
the Judgment of the
Subcommissioners.*

*See before, Pages 19,
44. 12 Car. II. other
Notes in relation to
Appeals.*

And if the ori-
ginal Judgment
shall be rever-
sed upon the Ap-
peal, the single
Duty to be re-
stored, and the
Prosecutor to
pay double
Costs ;

but if affirmed,
the Appellant
to pay double
Costs to the
Commissioners
complained of:

At,

Act, or in any other Act or Statute whatsoever to the contrary thereof contained in any wise notwithstanding.

XVIII. It is hereby further de-

Note, The Act of the 11 & 12 W. III. Post. 243. in relation to the Measures to be made use of in selling Beer and Ale, does not extend to the Colleges or Halls of either of the Universities.

By the 12 & 13 W. III. Post. 255. The Privileges and Usage of the two Universities, in sizing and marking Measures for Ale and Beer within their Jurisdiction, is preserv'd to them.

clared, That every College and Hall, in either of the Universities, which before the Duty of Excise was imposed, did brew their own Beer and Ale within their own Precincts, and size it out to their respective Members within their own Precincts only, are not liable to the Payment of any Duty of Excise for the same, either by this or any the forementioned Acts.

And all the Colleges and Halls, in the Universities, who brew'd their own Drink before the Duty of Excise was given, and sized it out to their own Members only, are not liable to pay the Duty of Excise:

XIX. Provided also, and be it

Ante 43. 12 Car. II. A Clause to the same Purpose in 1 W. & M. Post. 107.

By 8 G. I. Post. 438. The Jurisdiction of the Justices is extended to the Place where the Offender shall be found, against Persons receiving run Goods, knowing them to be run.

See farther the 9 G. II. Post. 656.

enacted, That all Differences, Appeals, and Complaints, that shall happen and arise between Party and Party, in order to the Payment of the Duty of Excise, shall be heard and determined in the proper County, or in the several Ridings and Divisions of Yorkshire and Lincolnshire, where they shall arise, and not elsewhere.

And all Complaints, touching the Payment of Excise, shall be determined in the proper County:

XX. And be it further enacted by the Authority aforesaid, That no Farmer, Commissioner, Sub-

And no Commissioner or

commissioner,

other Officer of the Excise shall take any Fees for Bonds or Receipts relating to the Excise, upon pain of forfeiting 10 s. for every such Offence:

commissioner, or other Officer of Excise, shall directly or indirectly take or receive any Money, Fee, or Reward, for or concerning the taking of any Bond, or giving any Receipt or Note in Writing, relating to the Excise, to or from any Person or Persons whatsoever, upon pain that every such Person so offending, shall for every such Offence forfeit the Sum of ten Shillings.

See a Clause in the 1 W. & M. Post. 109. to the same Purpose.

And the Justices of the Peace, in their several Divisions, shall meet once a Month, to determine all Matters of Excise;

XXI. And be it further enacted by the Authority aforesaid, That the Justices of the Peace, or any two or more of them, or chief Magistrates in the several Counties, Cities, Divisions, and Places within England and Wales respectively, shall meet once in every Month in their respective Divisions, or oftner, if there shall be Occasion, to hear, determine, and to adjudge all Matters and Offences against this or the aforesaid Acts.

and one Third of the Forfeitures and Penalties not before disposed of,

XXII. And be it further enacted by the Authority aforesaid, That one third Part of all Fines, Penalties, and Forfeitures, not herein

herein otherwise disposed, shall be to the King's Majesty, His Heirs, and Successors, and one other third Part to the Poor of the Parish where the Offence shall be committed, and the other third Part to him that shall inform and sue for the same; and that all Fines, Penalties, and Forfeitures, for which no Remedy is ordained for Recovery thereof by this Act, shall be recovered by Action of Debt, Bill, Complaint, or Information, in any Court of Record, within such County, City, or Corporation where the Offence shall be committed, or by such other Ways and Means, and in such Manner, as by the said former Act is directed and appointed.

shall be to the King,

one Third to the Poor of the Parish where, &c.

the other Third to the Inform-er,

and all Fines, &c. for the Recovery whereof no Remedy is ordained by this Act, shall be recovered in any Court of Record, within the County, City, &c. where, &c. or by such Ways as by the former Act is directed:

See before, Pages 19, 44. 12 Car. II and Page 75. 15 Car. II. several Notes in relation to Appeals.

XXIII. Provided always, That after the said third Day of September, no Appeal in any Matter or Cause of Excise, within the immediate Limits of the chief Office of London, nor within the Limits of the present Farm of London, during the Continuance of such Farm, shall be admitted, unless the same be brought within two Months next after the first

And all Appeals within the Limits of the Excise-Office in London, must be brought within two Months after Judgment :

And all Appeals in any other Counties must be brought within four Months, and Notice thereof must be given at the Dwelling-House of the Party concerned:

first Judgment, and Notice thereof given or left at the Dwelling-House of the Party or Parties concerned therein; nor shall any Appeal in any Matter or Cause of Excise in any other County, City, Town, or Place, be admitted, unless the same be brought within four Months after the first Judgment, and Notice given, as aforesaid; any Thing in this Act to the contrary notwithstanding.

Ante 74. Appeals from any Judgment given in London must be brought within 2 Months after such Judgment.

See before, 19, 44. 12 Car. II. other Notes in relation to Appeals.

And no Commissioner, Farmer, or other Officer of the Excise, is to execute any Employment therein, till he hath taken the Oaths directed by 12 Car. II.

Ante 23, 48.

XXIV. Provided nevertheless, and it is hereby enacted, That no Commissioner, Farmer, Sub-commissioner, or other Person employed or to be employed in the farming, collecting, or taking Accompts for the Duty of Excise, do, after the first Day of September next, take upon him or them any such Office, or proceed in Execution of any such Employment, until he or they have first taken the Oaths appointed to be taken by the Act of Parliament, intituled, A Grant of cer-

12 Car. II. cap. 23.

tain Impositions on Beer, Ale, and other Liquors, for the Increase of His Majesty's Revenue during His Life, before the respective Per-

This Act was continued by 4 & 5 W. & M. cap. 23. for 99 Tears,

and enforced by 5 & 6 W. & M. cap. 20. sect. 11.

sons appointed in the said Act of Parliament, and have entered his Certificate for taking the said Duties, with the Auditor for Excise, under the Penalty of fifty Pounds for every Month he or they shall so neglect to take the same.

and hath entered his Certificate thereof with the Auditor of Excise, under the Penalty of 50 l. for every Month he shall neglect to take the same.

Anno

Anno decimo quinto

Caroli II. Regis.

C A P. XII.

An explanatory Act for Recovery
of the Arrears of Excise.

[That is, so much of it as is now in Use,
and relates to the Revenue of Excise.]

By this Act it
is declared,
that a

Summons left
at the House of
the Defendant,
or at his usual
Place of Re-
sidence, with
his Wife, Child,
or menial Ser-
vant, shall be as
efficient as if
delivered to the
Defendant's
own Hand.

I. **B**E it declared and enacted
by the Authority aforesaid,
That where the Commissioners
of Excise, for the Time being, or
the major Part of them, have issu-
ed out any Summons or Warn-
ing, which hath been left at the
House or usual Place of Resi-
dence, or with the Wife, Child,
or menial Servant of any the
aforesaid Person or Persons
chargeable or accountable, as a-
foresaid, the same shall be deemed
and adjudged a good and suffi-
cient Summons, and as legal and
effectual a Notice, as if the same
had been actually delivered to the
proper Hands of such Person or
Persons to whom the same was
directed; any Doubt or Question
thereof made to the contrary not-
withstanding.

By 12 Car. II.

Ante 19. 44. The
Commissioners of
Excise, or Justices
of the Peace, may
summon the Party
accused, upon any
Information and
Complaint.

By 22 & 23 Car. II.

Post. 90. The Ju-
stices of the Peace,
and Commissioners
respectively, may
summon Evidence
for Discovery of the
Truth; and if a
Witness is summon-
ed, or neglects to
appear, or refuses to
give Evidence, he
forfeits 40 s.

And by 7 & 8 W. III.

Post. 162. He forfeits
10 l. if he neglects
to appear, or refuses
to give Evidence upon
a Summons.

¶

Anno

Anno vicesimo secundo

Caroli II. Regis.

C A P. IV.

An Act for the settling the Imposition on Brandy.

I. **W**hereas by two Acts made in the twelfth Year of His Majesty's Reign, and confirmed by this present Parliament, there was laid upon every Gallon of Spirits made of any kind of Wine or Cyder imported, the Rate and Duty of four Pence, namely, by each of the said Acts two Pence; and upon every Gallon of Strong-water perfectly made, imported from beyond the Seas, the Rate and Duty of eight Pence; and whereas some Doubts have been made and raised concerning a certain Liquor imported from beyond the Seas, called Brandy, whether the same should pay the Rate and Duty laid by the said Acts upon Spirits made of

This Act takes notice of a Doubt which had arisen upon the Acts 12 Car. II. cap. 23. & 24. whether Brandy imported was to be charged with the Duty as a Strong-water perfectly made, or as Spirits made of any kind of Wine and Cyder imported.

Ante 4. 29.
12 Car. II.

of any kind of Wine or Cyder imported, or the Rate and Duty thereby laid upon Strong-water perfectly made, imported from beyond the Seas: Be it therefore declared by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by Authority of the same,

That the said Liquor called Brandy, was, at the Time of making and confirming the said Acts, and is a Strong-water perfectly made, and being imported from beyond the Seas, was, and is charged and chargeable in and by the said Acts, with the Rate and Duty of eight Pence per Gallon, set, and imposed in and by both the said Acts upon Strong-water perfectly made, imported from beyond the Seas, and was not, nor is not chargeable with the Rate and Duty of four Pence *Ante 4, 29.* only per Gallon, by the said Acts set and imposed upon Spirits made of Wine or Cyder imported.

II. Provided always, and it is hereby enacted, That in regard it doth not appear that the Rate or Duty of eight Pence per Gallon, was by His Majesty's Commissioners, Farmers, or other Officers, in that Behalf, claimed or demanded by virtue of the said Acts before the first Day of November, in the Year of our Lord, one thousand six hundred sixty and six, That no Person or Persons, who have imported any Brandies before that Time, shall be charged or chargeable with any more than the Rate and Duty of four Pence per Gallon, for any of the said Liquor called Brandy, imported from beyond the Seas, before the said first Day of November, in the Year of our Lord, one thousand six hundred sixty and six; any Thing in the said Acts, or in this present Act to the contrary notwithstanding.

III. Provided always, and be it further enacted, That no Penalty inflicted by the two aforesaid, or any other Act or Acts of Parliament for Non-payment of the said Duties since the first

Day

But it is provided, that for any Brandy imported before November the 1st, 1666, the Importer shall be charged with the Duty of 4 d. per Gallon only, it not appearing that the Duty of 8 d. per Gallon had been demanded before that Time by any of the Commissioners or Farmers:

And all Persons in Arrear for the Duties of Brandy imported since November the 1st, 1666.

are discharged
from any Pe-
nalty for Non-
payment of the
Duties, provided
they shall pay
or secure the
Payment of the
said Duties up-
on demand to
be made within
3 Months after
the passing of
this Act.

Day of November, One thousand
six hundred sixty and six, shall be
levied upon any Person now in
Arrear, until the said Person so
in Arrear, shall upon demand to
be made after the passing of this
Act, refuse to pay the said Duties,
or to secure the same to be paid
within Three Months after such
Demand ; and upon such Pay-
ment or Security given, all for-
mer Bonds or Obligations given
for the Payment of the Four-
pences formerly in Controversy,
shall be delivered up by the seve-
ral Person or Persons in whose
Custody the same or any of them
are ; and that no Jury shall be
subject to any Attaint by reason
of any Verdict heretofore by them
given concerning any Matter re-
lating to this or any of the afore-
said Acts.

Anno Vicefimo fecundo & tertio

CAROLI II. Regis.

CAP. V.

An Act for an additional Excife upon Beer, Ale, and other Liguors.

[That is, fo much of it as relates to the Excife in General.]

*Ante 12 Car. II.
Pages 12, 37.**By 1 W. & M. Post. 99.
the fame Allow-
ances are given to
the common Brewers
within the Bills of
Mortality for Wafte
by Filling and Leak-
age, as are directed
by the fame Acts.**By 1 W. & M. Post. 98.
the Allowances to
the common Brewer
out of the Bills of
Mortality are dif-
ferent, viz. 2 Bar-
rels and an half of
Beer and Ale, whe-
ther ftrong or fmall,
out of 23.*

PROVIDED always, and it is hereby declared and enact-
ed, That nothing in this Act contained, fhall be underftood to give any common Brewer or Retailer, or other Perfon liable to, and chargeable with the Payment of Excife, by virtue of any former Law now in Force, any further or other Allowances for Wafte, by Filling or Leakage, than by the faid former Laws are given; any thing in this prefent Act contained to the contrary notwithstanding: Which faid Allowances are hereby declared to be Three Barrels in every Three and twenty Barrels of Beer returned by the Gager, whether ftrong or fmall; and Two Barrels in every Two and twenty Barrels of Ale returned by the Gager, whether ftrong or fmall, and fo after that Rate and no more, for a greater

The Allow-
ances given to
common Brew-
ers by 12 Car. II.
Cap. 23. & 24.
of 3 Barrels in
every 23 of
ftrong or fmall
Beer, and 2 Bar-
rels in every 22
of Ale, &c. re-
turned by the
Gager, for
Wafte or Leak-
age, are con-
firmed by this
Act,

and declared to
be in full Com-
pensation for
all such Wastes
or other Losses,
or Damages
whatsoever.

greater or lesser Quantity, and
are in full Compensation for all
such Wastes or other Losses or
Damages whatsoever; any Re-
petition of the said Allowances in
several Acts to the contrary not-
withstanding.

II. And for the better Preven-
tion of such Frauds, as are daily
practised to defeat His Majesty
of the Duties of Excise, which
ought to be paid for Ale and Beer,
it is further enacted by the Au-

And all Per-
sons inhabiting
in any Market-
Town, City,
Town-Corpo-
rate, or Parts
adjoining to
any City, &c.
where there is
a common
Brew-house,
who shall suffer
any Beer, Ale,
or Worts to be
brewed in any
of their private
Brewing-Ves-
sels, in their
respective
Houses, or o-
ther Places,

thority aforesaid, That if any
Person or Persons inhabiting
in any Market-Town, or in any
City, or Town-Corporate, or
Parts adjoining to any City or
Town-Corporate, where there
is or shall be a Common Brew-
house, having and lawfully using
any private Brewing-Vessels for
the brewing and making of
Beer or Ale, to be spent and con-
sumed in his or their private Fa-
milies, shall permit and suffer
any Beer, Ale, or Worts to be
brewed therein in their respec-
tive Houses, Out-houses, or o-
ther Places thereunto adjoin-
ing, other than for their respec-
tive Families, Servants, La-

By 15 Car. II.

Ante 69. No common
Brewer or Compound-
er, is to brew for any
other common Brew-
er whatsoever, with-
out Notice, upon pain
of forfeiting 5 l. for
every Barrel so
brew'd, as well by
the Brewer as the
Person for whom it
was brew'd.

(other than for
their own Fa-
milies)

boursers, or to other Persons by way of Charity, Hospitality, or free Gift, or shall lend out any of their Brewing-Vessels, other than which are moveable and unfixed, to be made use of by any other Person or Persons not being of his or their Family, for the brewing of Beer or Ale, for the Use of any other Person or Persons, then such Person or Persons shall forfeit for every such Offence, the Sum of Fifty Pounds, to be recovered by Bill, Complaint, or other Information in any Court of Record; and the Prosecution of such Action to begin within Six Months after the Fact committed, and to be tried within the County where the said Offence is committed, and not elsewhere, wherein no Essoign, Protection, or Waiver in Law to be allowed: And one Moiety of such Forfeiture to be to the King's most Excellent Majesty, His Heirs, and Successors, and the other Moiety to him or them that shall inform and sue for the same.

or by way of Charity, Hospitality, or free Gift, or who shall lend any of their Brewing-Vessels, other than such as are moveable and unfixed, shall forfeit 50 l.

to be recovered in any Court of Record:

But such Suit must be commenced within 6 Months after the Offence committed, to be tried in the same County, and not elsewhere:

One half to the King, the other half to the Informer.

III. And for the avoiding of Frauds and Deceits by reason of brewing

And for avoiding Frauds by mixing

strong Beer
with small after
the Gage taken,

brewing of Beer, Ale, or Worts
of an extraordinary Strength, and
afterwards mixing the same with
small Beer, Ale, or Worts, af-
ter the Gage thereof taken, be
it further enacted by the Autho-
rity aforesaid, That no Retailer
of Beer or Ale, shall after the Re-
ceipt thereof from the com-
mon Brewer, mix any Beer,
Ale, or Worts, of extraordinary
Strength, with any small
Beer, Ale, or Worts, in any
Vessel or Tub containing Three
Gallons or more, on pain to for-
feit for every Barrel so mixt,
double the Duty of Excise for
strong Beer or Ale, and so pro-
portionably for any greater
Quantity, to be heard, adjudg-
ed, and determined before the
Justices of the Peace, and Com-
missioners respectively, as is
done in other Cases before them,
upon breach of the Laws of Ex-
cise; and all Forfeitures for the
same shall be levied, recover-
ed, and disposed, as by those
Laws are directed and appoint-
ed. And the said Justices and
Commissioners respectively, are
hereby impowered and autho-
rized

Ante 67. 15 Car. II.
Every common
Brewer converting
small Drink into
strong by Mixture
after the Gage ta-
ken, without Notice
to the Gager, forfeits
20 s. a Barrel.

Mem. The Act of
the 7 & 8 W. III.
is refer'd to in
Page 67, but there
being a Mistake in
printing that Note,
the Reader is desir-
ed to correct it in
the following Man-
ner:

By the 7 & 8 W. III.
Post. 160. Every
common Brewer or
Inn-keeper, who upon
carrying out his
Drink, or after the
same is carried out,
shall start or mix
any small Worts or
Beer with Strong,
he shall forfeit s. l.
for every such Of-
fence.

For Penalties on Di-
stillers for mixing,
&c. see Post.
Pages 142, 204, 439.
and 9 G II. Post. 6-9.

By 8 & 9 W. III.
Post. 178. Strong
Beer or Ale, remain-
ing in the Brew-
house, being mix'd
with new small
Beer, or old return'd
Drink, and added to
a Guile of new Drink
shall be charg'd as
new Drink.

no Retailer
shall after Re-
ceipt thereof
from the Brew-
er, mix any
Beer, &c. of
extraordinary
Strength with
any small Beer,
&c. in a Vessel
that holds 3 Gal-
lons or more,
upon pain of
forfeiting dou-
ble the Duty of
Strong so mixt,

and all such Of-
fences are to be
determined, and
all Forfeitures
levied, as di-
rected by the
12 Car. II.
Cap. 23, 24.

It is presum'd, that if the Justices of the Peace or the Commissioners of Excise proceed in any Matter not within their Jurisdiction, such Proceedings may be superseded by a Writ of Certiorari, As where the Justices of the Peace are pleased to grant Warrants to the Collectors, requiring them to repay the Duty in Cases not relievable by Law, the Collectors may refuse to obey such Warrants; and if the special matter appears sufficiently, upon the face of such Warrants, it will be proper to remove the Proceedings into the Court of King's Bench.

In like manner, if the Trader appeals from the Judgement of two Justices of the Peace, in matters of Excise, to the Quarter Sessions, a Certiorari may be brought to take the Opinion of the Court of King's Bench, whether the Quarter Sessions have any Jurisdiction, or not; and if the Court should be of Opinion, that they have no Jurisdiction (as they really have not, but by the Acts for laying the Duties on Hides and Malt) any Order of Reversal (of the Judgement of the Justices) by the Sessions, ought to be quashed, and all the Clauses in the Acts of Parliament, excluding the Writ of Certiorari, are to be understood, where the Justices act in matters within their Jurisdiction.

In Carthew's Report, 346. it is said, That if the Commissioners (and the Law is the same with respect to the Justices of the Peace) intermeddle with a Thing not within their Jurisdiction, then all is Coram non Judice, and may be given in Evidence.

rized to summon Evidence for Discovery thereof, other than the Party or Parties accused; and upon Refusal or Neglect of any Person so summoned, to give Evidence when he or they shall be thereunto required, every such Person so refusing, shall forfeit and lose, for every such Offence, any Sum of Money not exceeding Forty Shillings, to be imposed and levied, recovered, and disposed, as other Penalties against the said Laws, for the better collecting and recovering the Duty of Excise.

IV. Provided also, and be it enacted, That no Writ or Writs of Certiorari shall supersede Execution, or other Proceedings upon any Order or Orders made by the Justices aforesaid, in pursuance of this Act; but that Execution and other Proceedings shall and may be had and made thereupon; any such Writ or Writs, or Allowance thereof notwithstanding.

†† Note, Although the Duties granted by this Act, were to continue but Six Years from the 24th of June, 1671. yet the penal Clauses which relate to the Duties of Excise in General are still in Force.

and Persons summoned to give Evidence for the Discovery of any Offences, neglecting to attend, or refusing to give Evidence, shall forfeit any Sum not exceeding 40s. to be recovered as directed by the 12 Car. II.

By 7 & 8 W III. Post. 162. If a Witness is summoned and neglects to appear or Refuses to give Evidence, he forfeits 10l.

and no Writs of Certiorari shall supersede Execution, upon any Orders of the Justices in pursuance of this Act.

Ante 26. 12 Car. II.

Anno Primo

Gulielmi & Mariæ.

C A P. XXII.

An Act for the Exportation of Beer,
Ale, Cyder, and Mum.

This Act for
the Encourage-
ment of Til-
lage and the
Manufactures
of this Realm,

I. **F**OR the Advancement of
Trade, and Encourage-
ment of Tillage and Manu-
facture of this Realm, be it en-
acted by the King and Queen's
most Excellent Majesties, by
and with the Advice and Con-
sent of the Lords Spiritual
and Temporal, and Commons,
in Parliament assembled, and
by the Authority of the same,

enacts, that af-
ter the 24th of
June, 1689.

That from and after the
Twenty fourth of June, in the
Year of our Lord, one thou-
sand six hundred eighty nine,

any Person
may lawfully
export and
ship off strong
Ale, strong
Beer, Cyder,
or Mum, as
Merchandize,

it shall and may be lawful for
any Person in any Sea-Port,
or upon any navigable River,
to export and ship off as
Merchandize, within any of
the usual and allowed Ports
by

By 1 W. & M.
Post. 113. All Corn
of the Growth of
Scotland which shall
be put on Ship-Board
for Exportation out
of the Port of Ber-
wick, is forfeited.

*See 12 Car. II
Ante 25. 50. What
are the usual Hours
of Excise.*

by Law, and at the common
Keys for Exportation and Lad-
ing on Board of Merchandise,
or Keys to be appointed
for that Purpose, and within the
usual Hours of Excise, for ac-
count of himself, or any other
(to be exported into foreign
Parts) in the Presence of a
sworn Gager, or other sworn
Officer, to be appointed by the
Farmers, Commissioners, or
Subcommissioners of their
Majesties Excise, upon Notice
thereof to them given at the
Office of Excise, within the
Limits whereof the said Ale,
Beer, Cyder, and Hum was
brewed or made, of the re-
spective Port or Place whence
the same shall be shipped,
any Sort of strong Ale,
strong Beer, Cyder, or Hum,
to be spent beyond the Seas,
paying Customs for the same
after the Rate of one Shil-
ling for every Tun, which shall
be exported in any English or
foreign Vessel, and no more,
or other Duty whatsoever;
which said Gager or Officer
aforesaid, shall certify the
Quantity

at the usual
Ports, and with-
in the usual
Hours of Ex-
cise,

for foreign
Parts, in the
Presence of a
sworn Officer
of the Excise,

upon Notice
given at the
Office of Ex-
cise, within the
Limits whereof
the Ale, &c.,
was brewed,
&c. of the
Place from
whence the
same shall be
shipped,

to be spent be-
yond the Seas,
paying only 11.
per Tun Cu-
stom;

and the said
Officer is to
certify the
Quantity ship-
off;

and the Com-
missioners, &c.
are to repay
the Excise, de-
ducting 3 Pence
per Tun for the
Officers Charg-
es, and no
more;

Quantity of the said Beer, Ale, By 7 G. I. Post. 423
Cyder, or Hum shipped off, to A Draught is giv-
en of the Duty of
4 s. upon every Hogf-
head of Cyder, and
so in proportion for
Cyder exported in
small Quantities,
under the same Di-
rections as are pre-
scribed by this Act
of the 1 W. & M.
the Commissioners and Officers
of Excise, where the Entry there-
of shall be made, who are hereby
required to make Allowance, or
repay the Excise of the Beer,
Ale, Cyder, or Hum so export-
ed, unto the Brewer or Maker
thereof, within one Month af-
ter such Exportation, deducting
three Pence per Tun for the
Charges of their Officers, and
no more,

II. And be it further enacted by
the Authority aforesaid, That if
any Merchant or Master of any
Ship or Vessel, or other Person,
shall cause or suffer any of the
said Liquors so shipped in any
Vessel, as Merchandize, to be
unshipped, unladen, and laid
on Land, or put into any other
Ship or Vessel within the King-
dom of England, Dominion of
Wales, or Town of Berwick upon
Tweed, he or they shall forfeit
the same, and fifty Pounds of
lawful Monies of England more,
for every Cask, he or they
shall so unduly land, or put a
Board

but if the same
is reloaded, or
put into any
other Ship, the
Merchant for-
feits the same,
and 50 l. for
every Cask so
reloaded, or
put on Board
any other Ves-
sel,

exported, shall
be levied as
directed by the
Laws of Tun-
nage and
Poundage :

Cyder, and Gum, to be export-
ed, as aforesaid, shall be levied
and paid under such Rules and
Penalties, and for such Time,
and in such Manner, as by the
Laws of Tunnage and Pound-
age are ordained.

But no Part of
the Duty of
Excise upon
imported Mum
shall be repaid
upon the Ex-
portation
thereof.

IV. Provided always, and be
it further enacted by the Autho-
rity aforesaid, That no Gum
imported from foreign Parts,
during the Continuance of this
Act, shall have any Part of the
Duty of Custom or Excise, which
was paid at the Importation
thereof, repaid upon Exportati-
on ; any Law, Statute, or U-
sage to the contrary in any wise
notwithstanding.

Anno

By 8 & 9 W. & M. Post. 188. Every Person who hath in his Custody any Materials fit for Distillation, and any Still containing 20 Gallons, shall be deem'd a common Distiller for Sale.

Anno Primo

Gulielmi & Mariæ.

By 12 Car. II

Ante 10, 35. Every Distiller who shall sell or deliver out any Liquors after he is forbid by the Officer, and before the Duty is paid, he shall forfeit double the Value of the Liquors, and 5 l.

And by 3 & 4 W. & M. Post. 118. He shall forfeit 5 s. for every Gallon of Low-Wines or Spirits concealed.

And by 7 & 8 W. III. Post. 151. If he works his Stills, or carries out Spirits at unlawful Hours, he forfeits 10 l. for every such Offence.

See 3 & 4 W. & M. Post. 186. and 10 & 11 W. III.

Post. 195, 199, 225. Several Provisions for preventing of Frauds carried on by Distillers, &c. by erecting, using, and altering Stills, Backs, &c. without Notice, and by making use of private Warehouses, Pipes, &c. and for laying Penalties on the Persons in whose Possession any private Stills, &c. shall be found. See farther Provisions, 6 G. I. Post. 395. 9 G. II. Post. 604.

C A P. XXIV.

An Act for an additional Duty of Excise upon Beer, Ale, and other Liquors.

[That is, so much of it as is in Force.]

I. **A**ND be it further enacted by the Authority aforesaid, That if any Distiller or Maker of any Low-Wines, shall at any Time after the twentieth Day of July, one thousand six hundred eighty nine, after an Account hath been taken by the Gager of the Quantity of his Low-Wines, sell, dispose of, or remove the same, or any Part thereof, without distilling or drawing it off a second Time, every such Distiller or Maker of Low-Wines, for every Gallon so sold, disposed of, or removed, shall forfeit

It is hereby enacted, that if any Distillers of Low-Wines shall sell or remove any Part of them after Account taken by the Gager, without drawing them off a second Time, he shall forfeit 5 s. for every Gallon

so sold or removed,

to be recovered
as any other
penalties are
leviable by the
Laws of Ex-
cise:

feit the Sum of five Shil-
lings to be levied in Manner
as any Penalties or Forfeit-
ures are leviable by any Act
relating to the Revenue of Ex-
cise.

By 7 & 8 W. III.
Post. 151. There is a
Penalty of 10 l. up-
on every Distiller
setting his Stills at
work, or carrying
out Low-Wines or
Spirits at unstatut-
able Hours.

And for avoid-
ing of all Dis-
putes, it is de-
clared

II. And for the avoiding all
Uncertainty, and all Differences
and Disputes, which of late
have been between the Tagers
and the Brewers, Victuallers,
Retailers, and other Per-
sons chargeable with the Du-
ties of Excise, touching Beer
and Ale, and touching the
Returns or Charges made,
or to be made, of Beer or
Ale by the Tagers or Officers
appointed to take account, and
ascertain the same; be it
enacted and declared by the

Authority aforesaid, That eve-
ry four and thirty Gallons of
Beer or Ale, whether strong
or small, brewed or made in
any Part of England, Wales,
or Town of Berwick upon
Tweed, by any the Person or
Persons aforesaid, other than
within the Cities of London
and Westminster, and within
the Weekly Bills of Morta-

By 12 Car. II.
Ante 10, 36.
36 Gallons, accord-
ing to the Standard
of the Ale Quart,
shall be deem'd a
Barrel of Beer, and
32 such Gallons a
Barrel of Ale, with-
in the Bills of Mor-
tality.

But by 10 & 11 W. 3.
Post. 219. Vinegar-
Beer, and all other
Vinegar, is to be
charged at 34 Ale
Gallons to the Bar-
rel.

lity, taken by the Gager according to the Standard of the Ale-Quart, four whereof shall make the Gallon, remaining in the Custody of the Chamberlain of Their Majesties Exchequer, shall be reckoned, accounted, and returned by the Gager or Gagers, or other Officers aforesaid, for a Barrel of Beer or Ale; and that the Allowances appointed to be made and allowed to the common Brewers, other than within the Cities of London and Westminster, and the Weekly Bills of Mortality aforesaid, for Waste by Filking and Leakage of their Beer and Ale, out of the said Returns or Charges made by the said Gagers or other Officers aforesaid, shall be two Barrels and an half upon every three and twenty Barrels of Beer or Ale, whether strong or small, and no more; any Thing in the above-mentioned Acts, or any other Act of Excise, or any Law or Usage to the contrary in any wise notwithstanding; and that every Barrel of

*By 12 Car. II.
Ante 12, 37, 86.
The Allowances for
Waste and Leakage
within the Bills of
Mortality are 3
Barrels out of 23
Barrels of strong or
small Beer,*

*and 2 Barrels out of
22 Barrels of Ale.*

*And by 22 & 23
Car. II. Ante 86, 87.
These Allowances
are confirm'd and
declar'd to be in full
of all Losses and
Damages whatso-
ever.*

*and that the
common Brew-
ers shall be al-
low'd for Waste
and Leakage,
out of the Bill
of Mortality,
2 Barrels and
half of Beer
and Ale, whe-
ther strong or
small, upon
every 23 Bar-
rels;*

but the Con-
sents of every
barrel of Beer,
and Ale,

of Beer and Ale made and
brewed within the said Cities
of London and Westminster, and
within the Weekly Bills of
Mortality aforesaid, by any the
Persons aforesaid, shall be reck-
oned, accounted, and return-
ed as the same are respectively
to be reckoned, accounted,
and returned by the former
Acts of Excise; and that the
common Brewers, within the
Cities of London and Westminster,
and within the Weekly Bills
of Mortality, shall have the
like Allowances for Waste by
Filling and Leakage, out of
the said Gager's Returns, as
by the said former Acts are di-
rected.

Ante 10, 11, 12.
12 Car. II. cap. 23.

Ante 36, 37.
12 Car. II. cap. 24.

By 11 & 12 W. III.
Post. 234. All Re-
tailers of Beer and
Ale are not to sell
their Drink but in
vessels sized ac-
cording to the Stan-
dard Ale-Quart
in the Exchequer,
and mark'd, &c.
under the Penalty of
a Sum not exceeding
40 s. nor less than
10 s.

and the Allow-
ances to the
common Brew-
ers for Waste
and Leakage,
within the Bills
of Mortality,
shall be the
same as are set-
tled by the Acts
of the 12 Car. II.

And whereas
the Gagers
have Power to
take all Cop-
ies, &c. used
by any Brewer,
Retailer, &c.
and to take an
Account of all
Beer, Ale, and
Worts, brewed
and made,

III. And whereas by the Laws
relating to Their Majesties
Revenue of Excise, it is en-
acted, That Gagers have Pow-
er to gage all Coppers, Fats,
and Vessels in any Brewhouse,
and all other Places whatso-
ever, belonging to, or used by
any Brewer, Inn-keeper, Victu-
aller, or other Retailer of Beer
or Ale, and to take an Account
of Beer, Ale, and Worts, from

Time to Time, brewed or made, and thereof to make Return and Report in Writing to the Commissioners and Subcom-
and to make a Return thereof to the Commissioners of Excise, which Return shall be a Charge upon such Brewers;

*By 12 Car. II.
 Ante 9, 34. The
 Gager's Return shall
 be a Charge upon the
 Trader.*

*By 8 & 9 W. III.
 Post. 176. If the
 common Brewer re-
 fuses to declare his
 Length, the Gager
 shall charge and re-
 turn the whole of
 such Guile as Strong,
 and the Brewer
 shall pay the Duties
 accordingly.*

*See before Page 9
 & 34 12 Car. II.
 other Notes in rela-
 tion to the Gager's
 Power in making
 Charges upon the
 Brewers, &c.*

such Brewers: Now for the preventing of Frauds and Disputes which may happen or arise by the Gagers making their Returns aforesaid, be it enacted by the Authority aforesaid, That where it shall appear to the Gager or Gagers that any Worts are missing, or not let fairly down into the Tun, and such Gager cannot find the same; in such case it shall be lawful for such Gager to charge such Brewer, Distiller, or other Retailer, with so much Beer or Ale as such Worts so missing would reasonably make.

they are authorized by this Act, when any Worts are missing, or not fairly let down to charge so much Beer or Ale as such Worts so missing would reasonably make,

IV. And for the avoiding, as much as may be, all Disputes, be it enacted, That it shall and may be lawful for all Gagers to take their Gages, and make their Returns and Charges upon warm Worts in the Backs, Coolers, or other Vessels,
and may make their Charges from their Gages,

of the warm
Worts in the
Backs, allowing
One tenth for
Wash and
Waste;

sels, and in such Case shall make Allowance to the Brewer, Inn-keeper, Victualler, or other Retailer, of One tenth Part thereof for Wash and Waste, for all Worts so returned and charged; which Worts, nor any Part of the same, are to be in any Sort afterwards charged with the Payment of any Duty of Excise when brewed or made into Beer or Ale.

and no Retailers are to be impleaded for selling any Beer or Ale at higher Prices than heretofore appointed;

V. Provided always, and be it enacted by the Authority aforesaid, That no Inn-keeper, Victualler, or other Retailer of Beer or Ale, shall at any Time hereafter, during the Continuance of this Act, or of the additional Duties hereby imposed, be sued, impleaded, or molested by Indictment, Information, or popular Action, or otherwise, for selling or uttering any Beer or Ale at any other or higher Prices than the Prices heretofore limited and appointed; any thing in this Act, or any other Law or Statute to the contrary notwithstanding,

*Ante 11, 36.
12 Car. II Common
Brewers are to take
no more than the
Duty of Excise, over
and above the usual
Rates and Prices of
their Drink.*

By 7 & 8 W. III.

Post. 147. a Gager may enter the Distilling-house, take Account of the Materials fit for or preparing for Distillation, may examine the Still, and stay till the whole is wrought off, and every Distiller refusing to admit the Officer to examine, &c. forfeits 20 l.

By 7 & 8 W. III.

Post. 159. There is a Penalty of 20 l. upon every Brewer, &c. who shall refuse to admit the Gager to enter his Brew-house, &c. to take any Account, and to see the whole Guile brew'd off and cleans'd, &c.

By 7 & 8 W. III.

Post. 165. The Person opposing the Officer searching for a private Still, Back, &c. forfeits 20 l.

By 10 & 11 W. III.

Post. 198. The Person obstructing an Officer searching for private Pipes, forfeits 100 l.

By 10 & 11 W. III.

Post. 203. Any Person obstructing the Officer searching for private Stills, forfeits 200 l.

By 6 G. I. Post 400.

Every Distiller or Dealer in Brandy, Strong Waters, &c. who obstructs any Officer in entering his Shops, Ware-houses, or Cellars, and in taking of an Account of the Goods therein, forfeits 50 l. See 9 G. II. Post 610. The Officers Power to search Ware-houses, &c.

VI. And forasmuch as it is found by Experience, that the Payment of Their Majesties Duties on Strong Waters, Aqua vitæ, and Spirits, is much avoided and defrauded by the Distillers or Bakers of the Commodities aforesaid, by reason that the Gagers and Officers appointed to gage and charge those Liquors, are not duly admitted and permitted to enter and come into the Houses, Distilling-houses, or Store-houses, and other Places, belonging to, or used by such Distillers, or Bakers of such Strong Waters, Aqua vitæ, and Spirits, and the Penalties imposed by the former Acts, are often avoided for such Denial or Refusal, because Proof cannot be made by the Informers or Officers of any Sale made of any their Commodities before the Duty thereof is paid; be it enacted by the Authority aforesaid, That from henceforth in case any Distiller or Baker of the Commodities aforesaid, shall upon due request or demand made by

and whereas great Frauds are carried on by the Distillers who refuse to admit the Officers into their Distilling-houses, &c.

and the Penalties imposed by the former Laws are avoided, because Proof cannot be made of any Sale of their Goods before the Duty is paid,

it is enacted, That if any Distiller upon due Request of the Gager, in the Day Time, or, in the Night Time,

the

in Presence of
a Constable,
shall refuse to
permit such Ga-
ger to enter his
Distilling-
house, &c. he
shall forfeit the
Penalties im-
posed by any
former Acts;

the Gager or Officer in the Day

Time, or in the Night Time,

in the Presence of a Constable,

refuse to permit such Gagers

to enter and come into his or

their House, Distilling-house,

Store-house, or other Places,

belonging to, or used by such

Distillers or Makers of Strong

Waters, Aqua vitæ, or Spi-

rits, the Party and Parties so

offending, shall forfeit and in-

cur the Forfeitures and Penal-

ties by the said former Acts im-

posed and inflicted, to be reco-

vered in manner as therein and

thereby is directed; and the

Informers or Prosecutors shall not

be obliged to prove that such

Offender sold, carried, or deli-

vered out part of his Commodi-

ties aforesaid, before he had paid

or cleared the Duties due for

the same; any thing in the said

former Act, or any other Act or

Statute to the contrary notwith-

standing.

VII. And whereas in and by
the said Act made in the Fif-
teenth Year of the Reign of the
late King Charles the Second, it
is amongst other things there-

By 11 G. I. Post. 509.
There is a Penalty of
20 l. on a Constable
if he refuses to go
when requested by
the Officer.

By 12 Car. II.
Ante 10. The Distil-
ler forfeits double
the Value and 5 l.
if he shall sell, or
deliver out any Part
thereof before the
Duty of Excise is
cleared.

And by 12 Car. II.
Ante 35. The Penal-
ty is increased to 10 l.
besides the Forfeiture
of double the Value.

and shall not be
obliged to
prove that such
Distiller, &c.
had sold or car-
ried out any
Part of his
Commodities,
before the Duty
for the same
was paid.

This Clause re-
cites the Pro-
viso in the 15
Car. II. before
Page 60.

See before Page 60.
15 Car. II The Pro-
viso here referred to.

See before Pages 6
& 31. 12 Car. II.
The Penalties upon
common Brewers,
Inn-keepers, Retail-
ers, &c. if they neg-
lect to enter.

And Pages 13 & 38.
12 Car. II. The Pe-
nalty upon common
Brewers, &c. for a
false Entry.

See before Pages 9
& 34. The several
Notes in relation to
the Gagers Returns,
and to the Delivery
of Copies of such Re-
turns to the Traders.

in provided, or enacted in the
Words, or to the Effect follow-
ing, (viz.) That no common

Brewer or Brewers shall be sued
or prosecuted for any Penalty
or Forfeiture by him or them
incurred, for or by reason of
any Mis-entry or Short-entry,
if he or they shall, within One
Week after the Delivery of the
Copy of the Gagers Return
made on him, rectify his or
their Entry made for the Week
for which such Copy of the
Return is delivered, accord-
ing to such Return for each
respective charge or brewing,
or otherwise discharging him-
self; be it enacted by the Au-
thority aforesaid, That no
Brewer or Brewers shall from
henceforth have or claim any
Benefit by the said Proviso, on
any Information to be brought
against him or them for Non-
entry, wilful False-entry, or
Non-payment, if it shall ap-
pear, by the Evidence given,
that such Brewer so sued for
Non-entry, or Short or False-
entry, or Non-payment, did
not (bona fide) shew to the Ga-
ger

and enacts, That
no Brewer shall
claim any Be-
nefit by it
touching any
Mis-entry, and
rectifying the
same, &c. af-
ter Delivery of
the Copy of the
Gager's Return
made on him,
unless

such Brewers
shall shew to
the Gagers all
the Beer, Ale,
and Worts of
every Guile,

brew'd in the
Time for which
such

Copy of the
Return was
made,

but shall incur
all the Penal-
ties imposed by
the former
Acts,

and every com-
mon Brewer,
&c. who shall
make use

of any private
Store-house,
Cellar, &c.

shall forfeit 50*l*.

ger or Baggers appointed to
take account of the Beer or
Ale by them brewed, all the
Beer, Ale, and Worts of each
respective Guile, for such Time
for which such Copy of the Re-
turn was made or given; or
if any apparent Fraud was ad-
ed or made to defraud Their
Majesties of Their Duty for any
Part of the Drink brewed in
the time for which such Copy
of the Return is made or given
by the Gager, in such Case, such
Brewer shall incur all the Pe-
nalties and Forfeitures by the
former Acts provided or inflicted:
The said Proviso or any Thing
in any Acts or Statute relating
to the Excise, in any wise not-
withstanding.

See before 15 Car. II.
Page 60.

See before 15 Car. II.
Page 53. Which lays
a Penalty of 50*l*.
upon all Brewers,
Retailers, &c. who
shall set up, alter, or
make use of any
brewing Vessels, as
well as Ware-houses.

VIII. And for avoiding some
Doubts that have arisen, it is
hereby declared and enacted by
the Authority aforesaid, That eve-
ry common Brewer, Inn-keeper,
Udualler, or Retailer of Beer
or Ale, who contrary to the said
Act made in the said Fifteenth
Year of the Reign of the late
King Charles the Second, shall
make use of any private or con-
cealed

The Act of the 15 Car. II. Ante 54. Lays a Penalty of 50 l. upon all Persons in whose Possession any private Back, &c. shall be found made use of by any Brewer, &c. without Notice.

See further Ante 54.

Ante 18, 42.

12 Car. II. The Judicature of the Commissioners of Excise, and Justices of the Peace constituted.

See before Page 71.

15 Car. II. Some of the Offences by that Act, may be heard, &c. by 2 Justices, or by the Chief Magistrate of the Place where committed.

By 9 G II. Post. 679. One Justice upon Complaint may commit an Hawker, &c. for offering any Brandy or other Spirits to sale.

If you turn to the Pages 18, 42, 76. You will find several Notes relating to the Judicature of the Commissioners of Excise, and the Justices of the Peace, and in what Cases their Jurisdiction is extended or altered.

cealed Store-house, Cellar, or Place, for the laying of any Beer or Ale for Worts in Cask, shall forfeit the Sum of Fifty pounds for every such Offence; and every such Brewer, Innkeeper, Distiller, or Retailer, who contrary to the said Act made, as aforesaid, shall mix, conceal, or convey away any Worts, shall forfeit Twenty Shillings for every Barrel of Worts by him or them so mingled, concealed, or conveyed away contrary to the said Act; and the Commissioners of Excise, and Justices of the Peace, and all others authorized to hear and determine Forfeitures and Offences against the Laws relating to the Excise respectively, on Complaints or Informations brought for these Offences, or either of them, and duly proved before them, are hereby authorized to give Judgment or Sentence for the respective Forfeitures accordingly; any Omission, or not repeating of the said Offences, or either of them, in and by the said Act notwithstanding.

for every such Offence; and he or they shall forfeit 20 s. for every Barrel of Worts mix'd, conceal'd, or convey'd away,

and the Judicature of the Commissioners of Excise, &c. and Justices of the Peace

constituted by any former Laws, is continued for the hearing and adjudging of any Offences against this Act:

IX. And

And that com-
mon Brewers,
&c. may not
be overcharg-
ed, the Gager
shall leave with
them in Writ-
ing Notes of
their last Gages,
containing the
Quantity and
Quality of the
Liquors so gaged,

under the Pe-
nalty of 40s. for
every Neglect;

and all Com-
plaints of any
Overcharge re-
turn'd upon any
Brewer, &c. by
any Gager, shall
be heard and

IX. And to the end common
Brewers and other Persons
paying the Duty of Excise, may
not be overcharged, it is here-
by declared and enacted, That
true Notes in Writing, of the
last Gages made or taken by the
said Gagers, shall be left by them
with all Brewers, Makers, or
Retailers of Beer, Ale, or other
exciseable Liquors respectively,
or some of their Servants, at
the Times of their taking their
said Gages, containing the Quan-
tity and Quality of the Liquors
so gaged, upon Penalty of For-
ty Shillings for every Offence or
Neglect of the said Gager or
Gagers.

X. And it is hereby enacted,
That the Commissioners of
Excise or Appeals, or Justices of
Peace, within whose Jurisdiction
respectively any such Brewer,
Maker, or Retailer shall inhabit
or dwell, upon Complaint to
them made by or on the behalf
of such Brewers, Makers, or Re-
tailers, of any Overcharge re-
turned upon them by any of the
said Gagers, shall and are re-
quired to hear and determine

By 12 Car. II.
cap. 23. Ante 9.

And by 12 Car. II.
cap. 24. Ante 34.
The Gagers are to
leave Copies of their
Charges with the
Brewer, &c. but
there is no Penalty
by these Acts.

By 15 Car. II.
Ante 59. The Gager
is to leave with the
common Brewer or
his Servant within
a Week after he hath
or ought to have
made his Entry, a
Copy of his Charge,
upon pain of forfeit-
ing 40 s. for every
Neglect.

And by 7 & 8 W. III.
Post. 164. If the Ga-
ger neglects or re-
fuses to leave with
the Brewer, Retail-
er, or their respect-
ive Servants, a Copy
of every Charge
made by him in each
Week within 3 Days
after the End of such
Week, he forfeits 10 l.

But by 12 G. I.
Post. 537 The Officer
is not to be subject to
any Penalty, unless
such Copy be demand-
ed by the Trader in
Writing :

How the Officer may
make his Charges,
see before Pages 9 &
34. 12 Car. II.

and Page 100.

all

By 15 Car. II.
Ante 76. All Ap-
peals and Com-
plaints, which shall
arise between Party
and Party touching
the Payment of the
Duty of Excise,
shall be heard in the
proper County.

all such Complaints, and exam-
ine the Witnesses upon Oath,
which shall be produced as well
on the behalf of the Party mak-
ing such Complaint, as on the
behalf of all and every other
Party or Parties (which Oath
they have hereby power to ad-
minister) and thereupon, or by
other due Proof, to discharge
or acquit such Brewer, Baker, ^{such Brewer,}
or Retailer of so much of his ^{&c. shall live,}
and their respective Charges,
as shall be so made out before
them; any thing in this, or
in any former Law or Statute
to the contrary notwithstanding.

By 12 Car. II. cap. 23.
Ante 7.

And 12 Car. II. cap. 24.
Ante 32. It is direct-
ed that no Person
shall be compell'd to
go out of a Market
Town, or further
then the next Mar-
ket Town, to the
Place where he lives
to make his Entries
and Payments.

By 15 Car. II.
Ante 63. An Office
of Excise is to be kept
in every Market
Town, on every Mar-
ket Day, and a Per-
son is to be deputed
to attend it.

XI. And whereas there is but
one Market Town in the County
of Anglesey, by reason of which the
Inhabitants of some Parts of
the said County are put to ex-
traordinary Trouble and Ex-
pence to make their Entries and
Payments, being Four and
twenty Miles distant from the
said Market Town; be it en-
acted by the Authority aforesaid,
That for the Ease of the said
Inhabitants living remote from
the said Market Town, there

and Offices shall
and may be
kept for the
Traders mak-
ing of their En-
tries and Pay-
ments in the
County of An-
glesey at Holy-
head, New-
borough, and
Llanerchethmetb,

shall

and Beaumaris, though they are not Market-Towns:

shall be Offices kept for the making Entries and Payments in the several Towns of Holyhead, Newborough, and Llanerchthmeth, as well as in the Town of Beaumaris, where only the said Office has been accustomed to be kept.

See 6 G. I. Post. 418. What shall be a sufficient Proof of a Person's keeping any Office of Excise.

See 12 Car. II.

Ante 6, 31. The Penalties upon the common Brewers and others for not making their Entries.

And no Commissioner, or other Person employed about the Excise, shall take any Money, or other Reward whatsoever, but from their Majesties,

XII. And whereas several Collectors, Surveyors, Gagers, and other Persons employed about collecting, surveying, or gaging the Duty of Excise, have been forced to pay several Sums of Money to the Commissioners of Excise, or their Registers or Clerks, under pretence that the same is for writing, signing, and sealing Instructions, or Orders, for every such Officer to execute his Place, which must cause such Officer to reimburse himself upon the People, by one means or other;

And see 12 Car. II. Ante 13, 38. The Penalty for a false Entry.

Ante 70, 71.

15 Car. II. Any Person who shall bribe a Gager to make a false Return, or to omit his Duty, the Person giving, and the Gager who receives such Bribe, shall forfeit 10 l. each; which Offences are to be proved by the Oaths of two Witnesses, and may be determined by two Justices, or by the chief Magistrate of the Place where the Offence is committed. See further Provisions relating hereto, 1 Ann. Post. 289.

By 9 G. II.

Post. 689. Any Person whatsoever who shall offer any Bribe to any Officer of the Customs or Excise, to connive at any Fraud whereby the Revenues might suffer, (whether the Offer be accepted or not) forfeits 50 l.

for prevention whereof, be it enacted, That no Commissioner or other Person employed about the Duty of Excise, shall demand, take, or receive any Sum of Money, or other Reward whatsoever from any Person, other than Their Majesties,

By 11 G. I. Post. 515. Any Trader in exciseable Goods, endeavouring to corrupt, or to prevail with any Officer of Excise, to do any Act, or to omit to do any Thing, which such Officer ought to do, contrary to his Duty, or to connive at any Fraud relating to the Duties of Excise, forfeits 500 l.

upon

The 3 Months for laying the Informations must be Lunar, and not Calendar Months.

By 12 & 13 W. III. Post. 253. is the same Direction with respect to Informations brought against Distillers, Vinegar-Makers, or Cyder-Makers.

By 11 W. III. Post. 241. All Informations for ascertaining the Measures for retailing Beer and Ale, must be brought within 30 Days after the Offence.

By 6 G. I. Post. 417. All Informations before the Commissioners of Excise, or the Justices, may be in English.

See 15 Car. II. Ante 81. What shall be a good Summons.

See 11 G. I. cap. 30. sect. 26. What shall be a sufficient Summons to a private Chandler using unentered Work-houses, &c.

By 22 & 23 Car. II. Ante 90. If a Witness is summoned, and neglects to appear, or refuses to give Evidence, he forfeits 40s.

By 7 & 8 W. III. Post. 162. He forfeits 10l. if he neglects to appear, or refuses to give Evidence upon a Summons.

By 8 G. I. Post. 438. The Jurisdiction of the Justices is extended, and the Information for the 20 l. Penalty, for

buying or receiving run Goods, may be laid before, and heard by one Justice of the Peace, either where the Offence is committed, or the Offender is found. By 12 G. I. Post. 534. No Information can be filed in the Courts at Westminster for the Recovery of any Penalty, by any of the Laws of the Customs or Excise, but in the Name of the Attorney-General, or some other Officer of the Customs or Excise.

upon pain of forfeiting his or their Office, upon Proof thereof by two or more credible Witnesses, before any two of Their Majesties Justices of the Peace, so as every such Person so offending is hereby made incapable of executing any Office in Their Majesties Revenue of Excise for the future.

XIII. Provided also, That no Information shall be brought, laid, or prosecuted against any common Brewer or Brewers, or Alehouse-keeper, for any false or Mis-entry, or Offence made or committed from and after the four and twentieth Day of July, one thousand six hundred eighty and nine, unless the same Information or Informations be laid and entered before such Persons appointed to determine the same, within three Months next after every such Offence committed; and that Notice thereof be given to such Person or Persons (against whom such Information shall be laid) in writing, or left at their Dwelling-houses, within one Week after the laying and entering

upon pain of forfeiting his or their Office, upon Proof thereof by two Witnesses, and is made incapable of any Office in the Excise for the future:

And no Informations against any Brewers, &c. shall be prosecuted, unless they are laid within 3 Months after the Offence committed,

and Notice thereof must be given to the Offenders in Writing, or left at their Dwelling-houses within a Week

after the laying
of such Infor-
mation against
him:

entering such Information, to
the end a timely Provision may
be had and made in defending
the same; any Thing in this Act,
or other Law to the contrary
notwithstanding.

By 9 G. II. Post. 679.
The Person to whom
any Tea, Brandy, or
other Spirits are of-
fer'd to Sale by any
Hawker, Pedlar, &c.
may seize and stop
the same, and prose-
cute in his own

Name, before any
one of His Majesty's
Justices of the Peace.

By 10 & 11 W. III.
Post. 231. If any

common Brewer re-
ceives into his Cu-
stody any Quantity
of Mellasses, coarse
Sugar, Honey, or
Composition, or Ex-
tract of Sugar, ex-
ceeding 10 Pounds,
he forfeits 100 l. and
the Servant of such
Brewer, employ'd in
using such Mellas-
ses, &c. in Brewing,
forfeits 20 l. and in
default of Payment,
3 Months Imprison-
ment.

By 1 Ann. Post. 291.

There is a Penalty of
20 l. upon every com-
mon Brewer and
Retailer of Beer and
Ale, who shall use
any Mixture of Su-
gar, Honey, foreign
Grains, Guinea Pep-
per, or the Liquor
call'd Effentia Binc,
Coculus Indiæ, or
any unwholsome In-
gredients whatso-
ever, with any Beer
or Ale.

By 9 Ann. cap. 12.

sect. 24. No common
Brewer, Inn-keeper,
or Victualler, is to
use any Broom,

Wormwood, or any
other bitter Ingre-

dient (to serve instead
of Hops) in brewing

or making any Beer or Ale for Sale, under the Penalty of 20 l.

And no com-
mon Brewer or
Retailer shall
use in Brewing,
any Mellasses,
coarse Sugar,
Honey, Composi-
tion or Ex-
tract of Sugar,

upon pain of
forfeiting all
such Liquor,
&c. and the
Sum of 100 l.

one Moiety to
the King, the
other Moiety to
the Informer,
to be recovered
in any Court of
Record,

XIV. And be it further enacted
by the Authority aforesaid, That
from and after the first of Sep-
tember, one thousand six hun-
dred eighty nine, no common
Brewer, or Retailer of Beer
or Ale, shall use in the brewing
or working of any Beer or Ale,
any Mellasses, coarse Sugar,
Honey, or Composition, or Ex-
tract of Sugar, upon the Pe-
nalty of the Forfeiture for eve-
ry such Offence, of all such Li-
quors wherein any Mellasses or
coarse Sugar, Honey, or such
Composition, or Extract shall be
put, and also of the Sum of one
hundred Pounds, one Moiety
of all the said Forfeitures to be
to Their Majesties, the other
Moiety to the Informer, to be re-
covered by Action of Debt, Bill,
Plaint, or Information, in any of
Their Majesties Courts of Re-
cord, wherein no Escoign, Mag-
ister of Law, or any more than

one

or making any Beer or Ale for Sale, under the Penalty of 20 l.

E X C I S E,

one Imparllance shall be allowed,
 so as such Suit be commenced
 within six Months after such
 Forfeiture incurred.

so as such Suit
 be commenced
 within six
 Months:

XV. And be it further enacted,

See before, Page 91.

That when Malt or Barley of English Growth, Winchester Measure, shall be at four and twenty Shillings by the Quarter, or under; Rye of English Growth, at two and thirty Shillings by the Quarter, or under; and Wheat of English Growth, at eight and forty Shillings by the Quarter, or under, in the Town or Port of Berwick upon Tweed, every Merchant or other Person, who shall put on Shipboard in English Shipping, the Master and two Thirds of his Mariners at least, being Their Majesties Subjects, any Sorts of the Corn aforesaid, from the said Port or Town of Berwick, with Intent to export the said Corn to Parts beyond the Seas, and shall pursue all and every the Methods and Things prescribed and appointed in that Behalf, in and by an Act made in this present Session of Parliament, intituled, An Act for encouraging

And all Merchants and others exporting Corn from Berwick, shall have the same Advantages as if the Corn had been put on Shipboard from any other Port, provided it be put on Board in English Shipping, whose Master and two Thirds of the Mariners are Subjects, &c.

observing the Rules and Methods

directed by the 1 W. & M. cap. 12.

But all the Gr
 Scotla
 at Ber
 shall b
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couraging the Exportation of Corn, shall have the Benefit and Advantage of the said Act, and of every Thing therein contained, as fully to all Intents and Purposes, as if the said Corn had been put on Shipboard from any Port or Ports of this Kingdom, or Dominion of Wales.

XVI. Provided always, and be it enacted, That if any Merchant or other Person whatsoever shall put on Shipboard any Corn of the Growth of Scotland, out of the said Port of Berwick upon Tweed, That all such Corn shall be forfeited (that is to say) one third Part to Their Majesties, one other third Part to the Informer, and the other third Part to the Poor of the said Town of Berwick.

But all Corn of the Growth of Scotland, shipped at Berwick, shall be forfeited,

one Third to the King,

one Third to the Informer,

and one Third to the Poor.

By an Act 2 W. & M. intituled, *An Act for the encouraging the Distilling of Brandy and Spirits from Corn, &c.* it is, amongst other Things, enacted in the following Words, viz.

This Clause is continued by the 7 & 8 W. III. Post. 155.

And again continued by the 12 & 13 W. III. Post. 251.

And afterwards by 3 & 4 An. Post. 297. cap. 4. sect. 3.

The 5 & 6 W. & M. Is the first Act that expressly mentions Beer, Ale, or Mum, imported from Guernsey.

The like Express mention is made in the 4 An. Post. 310. whereby an additional Duty of 3 s. is expressly laid upon Beer, Ale, or Mum, imported from Guernsey or Jersey, over and above the Duties payable for the same.

The 3 G. I. Post. 381. explains a Doubt which had arisen upon this Act, whether the Goods and Merchandize of the Growth and Produce of these Islands of Guernsey, Jersey, &c. might be imported from thence, subject to such Duties only as are payable for the like Goods made in Great Britain.

BE it enacted by the Authority aforesaid, That all Strong-Waters, Brandy, Aqua vitæ, or Spirits, brought from the Islands of Guernsey, Jersey, Sark, or Alderney, shall be charged with the Duty of eight Shillings for every Gallon, to be paid to the Collector or Officer of Excise, upon Entry thereof before landing; and that all other exciseable Liquors brought from the said Islands, or any of them, (except Beer, Ale, and Mum) shall be charged and chargeable with such and the like Duties as are charged or chargeable on the like Liquors made in this Kingdom, to be entered and paid, as abovesaid; and that before the landing of any such Liquors, Oath shall be made by the Importer or Owner of such Brandy, Strong-Waters or Spirits, and other Liquors, before the Collector or principal Officer

It is hereby enacted, That all Strong-Waters, Brandy, &c. brought from Guernsey, &c. shall pay 8 s. per Gallon on Entry thereof, before landing;

and all other exciseable Liquors (except Beer, Ale, and Mum) shall pay as English Liquors,

upon Oath to be made before landing by the Importer or Owner, &c.

that the same
are of the
Growth and
Manufacture of
the said Islands,
&c. and not
made or mixt
with any fo-
reign Liquors,
&c.
and if imported
and landed be-
fore due Entry,
Oath made, and
Duty paid, the
said Liquors to
be destroyed ;

Officer of the Customs of the
Port where the same are to be
landed, that the same are of the
Growth and Manufacture of the
said Islands, or one of them, and

are not made from or mixed
with any foreign Liquors or
Materials ; and in case any such

Liquors shall be imported and
landed before due Entry, such
Oath made, and the said Duties

paid, the said Strong-Waters,
Brandy, and other Liquors, shall
be taken and adjudged to be of

the Growth and Manufacture of
the Territories of the French
King, and the said Liquors shall

be destroyed ; and all Persons
concerned in the Importation or
Sale thereof, shall forfeit and

suffer all and every the Penalties
mentioned in an Act made in the
first Year of Their Majesties

Reign, intituled, An Act for pro-
hibiting all Trade and Commerce with
France, in such and the same Man-
ner, as if the said Liquors had

been of the Growth and Manu-
facture of the Territories of the
French King, and shall be prose-
cuted and recovered as in the said

Act is appointed.

*See before, 12 Car. II.
Pages 5. & 30. and
15 Car. II. Page 72.
in what manner the
Duties upon foreign
imported Liquors
shall be paid.*

and all Persons
concerned in
the Importa-
tion or Sale
thereof, shall
forfeit and suf-
fer the Penal-
ties in an Act
of the 1 W. & M.
intituled, An
Act prohibiting
all Trade and
Commerce with
France, &c.

*The Act here referr'd
to is the 1 W. & M.
sess. 1. cap. 34.*

Anno tertio & quarto

Gulielmi & Mariæ.

C A P. XV.

An Act for the better ordering and collecting the Duty upon Low-Wines and Strong-Waters, and preventing the Abuses therein.

The Penalty of 50 l. upon the common Brewers, Victuallers, Inn-keepers, and other Retailers of Beer or Ale, by the 15 Car. II. Ante 53 for setting up or altering any Tun, &c. without Notice, or for keeping any private Tun, &c. 15, with respect to the common Brewer only, increased to 200 l. for every such Offence, by the 8 & 9 W. III. Post. 184.

FOR the preventing of the Frauds of Distillers, Bakers, and other Retailers of Low-Wines, Spirits, and Strong-Waters, be it enacted by the King and Queen's most Excellent Majesties, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, now in Parliament assembled, and by Authority of the same, That no common Distiller, or Baker of Low-Wines, Spirits, or Strong-Waters for Sale, shall at any Time, from and after the first

For the preventing of the Frauds of Distillers, it is enacted,

That no common Distiller shall set up, make use of, or alter

any Tun, Cask,
 &c. for the
 brewing or
 making of any
 Wash, Low-
 Wines, or Spi-
 rits for Sale,
 nor make use
 of any private
 Ware-House,
 Cellar, or other
 Place, for the
 laying of any
 Wash, Low-
 Wines, or Spi-
 rits, without
 first giving No-
 tice at the next
 Office of Ex-
 cise, upon pain
 of forfeiting
 for every such
 Offence, the
 Sum of 20*l*.

Day of March, one thousand
 six hundred ninety and one,
 set up, make use of, or alter
 any Tun, Cask, Washbatch,
 Copper, Still, or other Vessel
 for the brewing or making
 of any Worts, Wash, Low-
 Wines, Spirits, or Strong-
 Waters for Sale, or shall keep
 or make use of any private or
 concealed Ware-house, Cel-
 lar, or other Place, for the lay-
 ing of any Wash, Low-Wines,
 Spirits, or Strong-Waters
 for Sale, without first giving
 Notice thereof at the next
 Office of Excise, within the Li-
 mits or Jurisdiction whereof
 he or they do, or shall inha-
 bit, upon pain to forfeit the
 Sum of twenty Pounds for
 every Tun, Cask, Washbatch,
 Copper, Still, or other Vessel,
 so set up, used, or altered,
 and for every private or
 concealed Ware-house, Cellar,
 or other Place, so used, as
 aforesaid; and that all and
 every other Person or Per-
 sons, in whose Occupation a-
 ny House, Out-house, or other
 Place whatsoever, is or shall

be, where any such private or
 concealed Tun, Cask, Wash-
 batch, Copper, Still, or other
 Vessel, shall be found or disco-
 vered, shall also forfeit and lose
 the Sum of twenty Pounds,
 one Moiety thereof to Their
 Majesties, Their Heirs, and
 Successors, and the other
 Moiety thereof to him or them
 that shall inform or sue for the
 same.

By the 8th & 9th W. III. Post. 187. If a private Tun, &c. is found in the Possession of a third Person, he forfeits 50 l.

and every other Person in whose Occupation such Tun, &c. shall be found, forfeits 20 l.

one Moiety to the King,

the other to the Informer:

II. And be it further enacted

By the 1st W. & M. Ante 106. The common Brewer, Vintner, &c. forfeits 20 s. for every Barrel of Worts mix'd, conceal'd, or convey'd away.

See the Note before, Page 96.

by the Authority aforesaid, That
 if any common Distiller, or Maker
 of Low-Wines, Spirits, or
 Strong-Waters, shall, at any
 Time hereafter, hide, conceal,
 or convey any Low-Wines,
 Spirits, or Strong-Waters for
 Sale, from the Sight or View
 of the Gager or Gagers ap-
 pointed to take account of the
 same, whereby Their Majesties
 shall or may be defrauded of
 any the Duties due for the
 same, That every such com-
 mon Distiller, or Maker of
 such Low-Wines, Spirits, or
 Strong-Waters, for every Gal-
 lon of Low-Wines, Spirits, or
 Strong-Waters for Sale, so
 hid,

And if any common Distiller, &c. shall hide, conceal, or convey away any Low-Wines, Spirits, or Strong-Waters, from the Sight of the Gager,

he shall forfeit for every Gallon so hid, concealed, or conveyed away, the Sum of 5 s. And the Penalties by this Act imposed shall be recovered as directed by the Acts of the 12 & 15 Car. II.

hid, concealed, or conveyed, as aforesaid, shall forfeit the Sum of five Shillings each Gallon; all which Penalties to be sued for, recovered, and levied in such Manner as by one Act of Parliament made in the twelfth Year of the Reign of the late King Charles the Second, intituled, An Act for taking away the Court of Wards and Liveries, and Tenures in Capite, and by Knights Service, and Purveyance, and for settling a Revenue upon His Majesty in Lieu thereof; and also as by one other Act of Parliament, made in the fifteenth Year of His said Majesty's Reign, intituled, An additional Act for the better ordering and collecting the Duties of Excise, and preventing the Abuses therein, or in either of them, or by any other Law now in force, relating to the Revenue of Excise on Beer and Ale, is directed.

See before, Page 96. 1 W. & M. The Distiller forfeits 5 s. for every Gallon of Low-Wines remov'd before drawn off a second Time.

By the 7 & 8 W. III. Post. 151. Every Distiller carrying out any Low-Wines or Spirits, without Notice, or setting his Stills at Work, at unstatutable Hours, forfeits 10 l.

12 Car. II. cap. 24. Ante 27.

15 Car. II. Ante 52.

but no Distiller shall be liable to any of these Penalties, if after the 1st of March, 1691.

III. Provided always, That this Act, nor any the Forfeitures or Penalties therein contained, shall be construed to extend to any common Distiller, or other Person or Persons who shall

from and after the said first Day of March, one thousand six hundred ninety and one, give Notice to the Officer of Excise for the Place or Division where such Distiller or other Person shall live, as by this Act is appointed,

he shall give such Notice to the Officer of Excise, as by this Act is appointed.

C A P.

C A P. V. Sect. 8.

This Clause is continued by the 9G.I. cap.8. sect. 8. and by the 2G. II. cap. 28. sect. 3.

By an Act made in the 4th and 5th Year of W. & M. intituled, *An Act for granting to Their Majesties certain additional Impositions upon several Goods and Merchandize, for the prosecuting the present War against France, it is (amongst other things) enacted in the Words following, viz.*

By the 5G.I Post. 477. Rum may be imported in Casks containing 20 Gallons.

By the 9G. II Post. 684. Vessels arriving from Foreign Parts or hovering within 2 Leagues of the Shore with 6 pounds of Tea on Board, or Brandy, Rum, &c.

in Cask under 60 Gallons, except for the Use of the Seamen, not exceeding 2 Gallons for each Seaman, such Tea, Brandy, &c. is forfeited, together with the Package, &c. and may be seized and prosecuted by any Officer of the Customs or Excise.

By the 12 & 13 W. III. Post. 256. Foreign Brandy or Spirits imported in any Ship or Vessel under the Burthen of 15 Tuns, (except for the Use of the Seamen on Board, allowing only 1 Gallon for each Seaman) shall be forfeited.

By the 5G. I. cap. 11. sect. 1. Any Ship or Vessel of the Burthen of 15 Tun, or under, wherein any Brandy or other Spirits were imported, such Ship or Vessel with all her Tackel, &c. or the Value thereof is forfeited, and may be seized and broke up, continued by the 2G. II. cap. 28.

And whereas great Frauds are carried on by the Importation of Brandy, &c. in small Quantities,

it is enacted, That if any Brandy after the 20th of March, 1693. shall be imported in any Vessel which shall not contain 60 Gallons, it shall be forfeited, or the Value thereof;

FOR the preventing the Frauds frequently used in importing of Strong Waters, Spirites, Aqua Vitæ, or Brandy, in small Quantities, whereby the same is more easily conveyed away without Payment of the Duties thereof; be it enacted, That from and after the five and twentieth Day of March, One thousand six hundred ninety three, no Brandy, single or double, shall be imported from Parts beyond the Seas, in any Vessel or Cask, which shall not contain Sixty Gallons at the least, upon pain of forfeiting the said Brandy, or the Value thereof, so to be imported, as aforesaid, whereof One half shall be to Their Majesties,

continued by the 2G. II. cap. 28.

By the 6 G. I. cap. 21. sect. 29. This Forfeiture is extended to Vessels of 30 Tuns.

And by the 8 G. I. Post. 426. Brandy, &c. imported into any Port, Harbour, or Creek, in any Vessel of 40 Tuns, or under, is forfeited, (except for the Use of the Seamen on Board, allowing 2 Gallons for each Seaman) together with such Ship and her Tackle, &c. which may be seized by any Officer of the Customs.

And by the 12 G. I. cap. 28. sect. 14. Such Ship or Vessel with the Tackle, after it is condemn'd, (the Officer who seiz'd the same being first paid his Share) may be used by the Officers of the Customs, if the same shall be found to be fit for service.

By the 5 G. I. Post. 478. Any Foreign Goods taken in at Sea by any Collier, &c. to be landed or put on Board any Vessel without Payment of the Duties, are forfeited, &c.

And by the 9 G. II. Post. 687. The Vessel into which the Goods or Liquors are put, is forfeited, if not above 100 Tuns. See 12 Car. II. Ante 5 & 30. And by the 12 Car. II. Ante 72, 115. The several Notes in relation to what the Law requires upon the Importation of Foreign Liquors. And by the 6 G. I. Is a Method prescribed for measuring of Vessels. And for preventing Disputes concerning the Admeasurement of Ships, the following Rule shall be observed, Take the Length of the Keel within Board (so much as she Treads on the Ground) and the Breadth within Board by the Midship Beam, from Plank to Plank, and half the Breadth for the Depth, then multiply the Length by the Breadth, and that Product by the Depth, and divide the whole by 94. the Quotient will give the true Content of the Tunnage.

ties, and the other half to such Persons as shall inform or sue for the same, to be recovered of the Importer or Proprietor thereof, by Action of Debt, Bill, Plaint, or Information, in any of their Majesties Courts of Record at Westminster, wherein no Essoign, Wager of Law, or Protection shall be allowed, nor more than one Imparlance.

One Moiety to the King, the other Moiety to the Informer, to be recovered of the Importer or Proprietor in any of the Courts at Westminster.

Note, Neither the Commissioners or Justices before the Act of 6 Geo. I. For preventing Frauds in the Revenues, &c. had any Power to condemn Brandy, &c. But by the said Act 6 Geo. I. they now respectively are impowered to condemn Brandy, &c. in several Cases in the said Act mentioned.

Note, The Commissioners of Excise and their Officers, are impowered under the Great Seal, to seize Goods that are forfeited for an unlawful Importation, according to the Clause of 13 Car. II. cap. 11. sect. 15.

Anno quarto & quinto

Gulielmi & Mariæ.

C A P. III. Sect. 8.

An Act for granting to Their Majesties certain Rates and Duties of Excise upon Beer, Ale, and other Liquors, for securing certain Recompenses and Advantages in the said Act mentioned, to such Persons as shall voluntarily advance the Sum of Ten hundred thousand Pounds, towards carrying on the War against France.

[That is, so much of it as relates to the said Duties of Excise.]

By this Act several additional Duties

WE Your most loyal and dutiful Subjects, the Commons in Parliament assembled, being sensible of the great

E X C I S E,

great and necessary Expences ^{of Excise are granted upon Beer, Ale, Cyder, &c.} in which Your Majesties are engaged for carrying on the present War against the French King; and being desirous to Supply the same in such Manner as may be least grievous to Your Majesties Subjects; therefore for the Incouragement of ^{for the Encouragement of such Persons who shall advance any Sum not exceeding a Million, for carrying on the War against France;} such Persons as shall voluntarily contribute to the advancing and paying into Your Majesties Exchequer, towards carrying on the said War, any Sum or Sums of Money, not exceeding the Sum of Ten hundred thousand Pounds, upon the respective Terms and Recompenses hereafter mentioned, we Your Majesties said dutiful Subjects the Commons in Parliament assembled, have given and granted, and do hereby give and grant unto Your Majesties the several additional Rates and Duties of Excise herein after mentioned, for and during the Term hereafter expressed, and do beseech Your Majesties that it may be enacted; and be it enacted by the King and Queen's most Excellent

cellent Majesties, by and with
the Advice and Consent of the
Lords Spiritual and Temporal,
and Commons, in Parliament
assembled, and by the Authori-

which Rates of
Excise are to
continue for 99
Years, from the
25th Day of
Jan. 1692.

ty of the same, That from and
after the Five and twentieth
Day of January, One thousand
six hundred ninety and two,
there shall be throughout the
Kingdom of England, Domi-
nion of Wales, and Town of
Berwick upon Tweed, raised,
levied, collected, and paid
unto Their Majesties, Their
Heirs, and Successors, during
the Space and Term of Ninety
and nine Years, from the said
Five and twentieth Day of Janu-
ary, One thousand six hundred
ninety and two, and no longer,
for Beer, Ale, Cyder, and o-
ther Liquors herein after expres-
sed, by way of Excise, over and
above all other Duties, Charges,
and Impositions by any former
or other Act or Acts set and im-
posed, or to be set and imposed,
in Manner and Form following ;
(that is to say)

*These Rates continu-
ed for ever by 1 G. I.
stat. 2. cap. 12. sect. 8.*

For

By the 12 Car. II.
Ante 10, 35. 36 Gal-
lons shall be deemed
a Barrel of Beer,
and 32 Gallons a
Barrel of Ale, with-
in the Bills of Mortal-
ity.

For every Barrel of Beer or Ale above Six Shillings the Barrel, exclu-
five of the Duty of Excise, brewed
by the common Brewer, or any other
Person or Persons, who doth or
shall sell or tap out Beer or Ale
publickly or privately, to be paid
by the common Brewer, or by such
other Person or Persons respectively,
and so proportionably for a greater
or lesser Quantity, over and above all
other Duties payable for the same,
Nine Pence.

For every Bar-
rel of Beer or
Ale, above six
shillings the
Barrel, 9 d.

And by the 1 W. & M.
Ante 97. 34 Gallons
make a Barrel of
Beer or Ale, out of
the Bills of Mortali-
ty.

For every Barrel of Beer or Ale of
Six Shillings the Barrel, or under,
brewed by the common Brewer, or a-
ny other Person or Persons who shall
sell or tap out Beer or Ale pub-
lickly or privately, to be paid by the
said common Brewer, or by such
other Person or Persons respectively,
as aforesaid, and so proportionably
for a greater or lesser Quantity, over
and above all other Duties payable for
the same, Three Pence.

And for every
Barrel of Beer
or Ale, of six
shillings the
Barrel, or un-
der, 3 d.

By the 10 & 11 W. III.
Post. 219. Vinegar
Beer and all other
Vinegar is to be
charged at 34 Ale
Gallons to the Barrel.

For every Barrel of Vinegar Beer, brewed or made of any English
Materials by any common Brew-
er, or any other Person for sale, to
be

And for every
Barrel of Vine-
gar Beer, made
of English Ma-
terials, 1 s. 6 d.

be paid by the Maker thereof, and so proportionably for a greater or lesser

This Duty is determined by the 10 W. III. Post. 210.

Quantity, over and above all other Duties of Excise payable for the same, One Shilling and Six Pence.

And for every Barrel of Foreign Materials, 4 s.

For every Barrel of Vinegar, or Liquor prepared for Vinegar, made here for Sale, that hath run through Foreign Rape, or made with, or passing through any Foreign Materials, or any Mixture with Foreign Materials, to be paid by the Maker thereof, and so proportionably for a greater or lesser Quantity, Four Shillings.

The Duties imposed upon Vinegar Beer, and other Vinegar, by this Act, are repealed by the 10 W. 3. Post. 210.

And for every Barrel of Beer, Ale, or Mum, imported 3 s.

For every Barrel of Beer, Ale, or Mum, imported from beyond the Seas, and so proportionably for a greater or lesser Quantity, to be paid by the Importer before landing, over and above the Duties payable for the same, Three Shillings.

And for every Tun of Cyder or Perry, imported 4 l.

For every Tun of Cyder or Perry imported from beyond the Seas, and so proportionably for a greater or lesser Quantity, to be paid by the Importer before landing, over and above all other Duties payable for the same, Four Pounds.

For

Note, This is the first
Act which makes
 the Distinction of
 single and double
 Brandy,
 By the 22 Car. II.
 Ante 4 & 29. The
 Duty is laid upon
 Strong Water per-
 fectly made, import-
 ed.

For every Gallon of single Brandy, And for every
 Spirits, or *Aqua Vitæ*, imported from Gallon of single
 beyond the Seas, to be paid by the Brandy import-
 ed 6 d.
 Importer, before landing, over and
 above all other Duties payable for the
 same, Six Pence.

And by the 22 Car. II.
 Ante 83. Brandy is
 declar'd to be a
 Strong Water per-
 fectly made.

For every Gallon of Brandy, Spi- And for every
 rits, or *Aqua vitæ*, above proof, com- Gallon of dou-
 monly called double Brandy, im- ble Brandy im-
 ported from beyond the Seas, to be ported 1 s.
 paid by the Importer before land-
 ing, over and above all other Du-
 ties payable for the same, One Shil-
 ling.

For all Cyder and Perry made And for every
 and sold by Retail, upon every Hoghead of
 Hoghead, to be paid by the Re- Cyder and Per-
 tailer thereof, over and above all ry sold by Re-
 other Duties payable for the same, and tail, and so in
 so proportionably for a greater or proportion 1 s.
 lesser Measure, One Shilling and 3 d.
 Three Pence.

For all *Metheglin* or *Mead* sold, And for every
 whether by Retail, or otherwise, to Gallon of Me-
 be paid by the Maker, for every Gal- theglin or Mead
 lon, Three Pence. sold by Retail,
 3 d.

U. And be it enacted by the and these seve-
 Authority aforesaid, That the ral
 several

Duties shall be
levied and re-
covered by such
Ways and
Means,

several Rates, Duties, and Im-
positions upon Beer, Ale, Cyder,
and other Liquors aforesaid, be
levied, collected, and paid unto
Their Majesties, Their Heirs,
and Successors, during the said
Space and Term of Ninety and
nine Years, in the same Manner
and Form, and by such Rules,
Ways, and Means, and under
such Penalties and Forfeitures,
as are mentioned in the Act made
in the Twelfth Year of the Reign
of King Charles the Second, in-
tituled, An Act for taking away the
Court of Wards and Liveries, and
Tenures *in Capite*, and by Knights Ser-
vice, and Purveyance, and for set-
tling a Revenue upon His Majesty
in lieu thereof; and also in and
by another Act made in the
Twelfth Year of the Reign of
the said late King Charles the
Second, intituled, A Grant of cer-
tain Impositions upon Beer, Ale, and
other Liquors, for the Increase of
His Majesties Revenue during His
Life; and also in and by another
Act made in the Fifteenth Year
of the Reign of the said late King
Charles the Second, intituled,
An additional Act for the better or-

and under the
same Forfei-
tures and Penal-
ties as directed,

by the Acts of
the 12 Car. II.

*Ante 27. 12 Car. II.
cap. 24.*

*Ante 1. 12 Car. II.
cap. 23.*

and 15 Car. II.

*Ante 52. 15 Car. II.
cap. 2.*

dering and collecting the Duty of Excise, and preventing the Abuses therein, or by any other Law in Force relating to the said Revenue of Excise; and that the aforesaid Acts, and every Article, Rule, and Clause therein mentioned, as for and concerning only the Rates, Duties, and Impositions by this Act granted, shall be of full Force and Effect to all Intents and Purposes, during the said Term of Ninety and nine Years, in like manner as if the same were at large and particularly recited and set down in the Body of this Act; and that the said Rates and Duties of Excise by this Act granted, shall, from time to time, be within the Receipt and Government of the Chief Commissioners and Governors of the Receipt of the Excise for the time being.

as far as they relate to the Duties only, as if every Clause therein were particularly recited in this Act;

and these Duties are to be under the Management of the Commissioners of Excise.

Anno

Anno quinto & sexto

Gulielmi & Mariæ.

C A P. XX.

An Act for granting to Their Majesties several Rates and Duties upon Tunnage of Ships and Vessels, and upon Beer, Ale, and other Liquors, for securing certain Recompenses and Advantages in the said Act mentioned, to such Persons as shall voluntarily advance the Sum of Fifteen hundred thousand Pounds towards carrying on the War against *France*.

[*That is, so much of it as relates to Duties upon Beer, Ale, and other Liquors.*]

The Act made

I. **W**hereas by an Act of Parliament made in the Second Year of Their Majesties

EXCISE,

sties Reign, intituled, An Act in the 2d Year of the Reign of Their Majesties King W. and Queen M. is here recited,
 for granting to Their Majesties several additional Duties upon Beer, Ale, and other Liquors, for Four Years, from the time that an Act for doubling the Duty of Excise upon Beer, Ale, and other Liquors, during the Space of One Year, doth expire; it was enacted, That whereby certain Duties of Excise upon Beer, Ale, and other Liquors were granted for the Term of 4 Years, from and after the 17th Nov. 1691. from and after the Seventeenth Day of November, in the Year of our Lord One thousand six hundred ninety and one, there should be throughout Their Majesties Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, raised, levied, collected, and paid unto Their Majesties, Their Heirs, and Successors, during the Space and Term of Four Years, and no longer, for Beer, Ale, Cyder, and other Liquors therein mentioned, by way of Excise, over and above all other Duties, Charges, and Impositions by any former Act or Acts, which should be then unexpired, set, and imposed, in such Manner as therein is mentioned; which over and above all other Duties of Excise imposed by any former Acts unexpired; Rates and Duties aforesaid, which Duties were continued,
 by

by an Act made
in the 3d and 4th
Years of *W.* and
M. until the
17th of *May*,
1697.

And it is here-
by enacted,
for the En-
couragement of
such Persons
who shall lend
any Sum not
exceeding
1,500,000 *l.* that
there shall be
paid to Their
Majesties, and
Their Heirs,

from and after
the 17th of
May, 1697.

several addi-
tional Duties of
Excise upon
Beer, Ale, Cy-
der, and other
Liquors herein
after mention-
ed,

by Act of Parliament made in
the Third and Fourth Years of
Their now Majesties Reign,
are continued until the Se-
venteenth Day of May, One
thousand six hundred and nine-
ty seven; be it further enact-
ed, That for the further En-
couragement of such Persons,
who shall voluntarily contribute
towards the raising and pay-
ing into Their Majesties Ex-
chequer, any Sum or Sums,
not exceeding in the whole the
Sum of Fifteen hundred thou-
sand Pounds, upon the several
Terms and Recompenses here-
in after mentioned, That from
and after the Seventeenth Day
of May, which shall be in the
Year of our Lord One thou-
sand six hundred ninety and
seven, there shall be throughout
Their Majesties Kingdom of
England, Dominion of Wales, and
Town of Berwick upon Tweed,
raised, levied, collected, and
paid unto Their Majesties,
Their Heirs, and Successors,
for Beer, Ale, Cyder, and o-
ther Liquors herein after ex-
pressed, by way of Excise, o-
ver

over and above all Duties, Charges, and Impositions by any former Act or Acts then unexpired, set, and imposed, one moiety or half-part of the several Rates and Duties of Excise granted by the said last mentioned Act, in Manner and Form following; (that is to say)

By 12 Car. II.

Ante 10, 35. 36 Gallons shall be deem'd a Barrel of Beer, and 32 Gallons a Barrel of Ale, within the Bills of Mortality.

For every Barrel of Beer or Ale above Six Shillings the Barrel, exclusive of the Duty of Excise, brewed by the common Brewer, or any other Person or Persons, who doth or shall sell or tap out Beer or Ale publicly or privately, to be paid by the common Brewer, or by such other Person or Persons respectively, and so proportionably for a greater or lesser Quantity, over and above the Duties payable for the same, *Nine Pence.*

For every Bar-
rel of Beer or
Ale, above Six
Shillings the
Barrel, 9 d.

And by 1 W. & M.
Ante 97. 34 Gallons
make a Barrel of
Beer or Ale, out of
the Bills of Morta-
lity.

For every Barrel of Beer or Ale, of Six Shillings the Barrel, or under, brewed by the common Brewer, or any other Person or Persons, who shall sell or tap out Beer or Ale publicly or privately, to be paid by the common Brewer, or by such

And for every
Barrel of Beer
or Ale, of Six
Shillings the
Barrel, or under
3 d.

such other Person or Persons respectively, as aforesaid, and so proportionably for a greater or lesser Quantity, over and above the Duties payable for the same, *Three Pence.*

And for every Barrel of Vinegar made of English Materials, 1 s. 6 d.

For every Barrel of Vinegar, or Vinegar Beer, brewed or made of any English Materials by any common Brewer, or any other Person for Sale, to be paid by the Maker thereof, and so proportionably for a greater or lesser Quantity, over and above the Duties of Excise payable for the same, *One Shilling Six Pence.*

The Duties imposed upon Vinegar Beer, and other Vinegar by this Act, are repealed by 10 W. III. Post. 210.

And for every Barrel of Vinegar made of Foreign Materials, 4 s.

For every Barrel of Vinegar, or Liquors prepared for Vinegar, made here for Sale, that hath run through Rape, or made with or passing through any Foreign Materials, or any Mixture with Foreign Materials, to be paid by the Maker thereof, and so proportionably for a greater or lesser Quantity, *Four Shillings.*

By 10 & 11 W. III. Post. 219. Vinegar Beer, and all other Vinegar is to be charged at 34 Ale Gallons to the Barrel.

And for every Barrel of Beer, Ale, or Mum, imported from Guernsey or Jersey, 3 s.

For every Barrel of Beer, Ale, or Mum imported from beyond the Seas, or from the Islands of Guernsey or Jersey, and so proportionably

EXCISE,

ber and above all Duties, Charges, and Impositions by any former Act or Acts then unexpired, set, and imposed, one moiety or half-part of the several Rates and Duties of Excise granted by the said last mentioned Act, in Manner and Form following; (that is to say)

By 12 Car. II.

Ante 10, 35. 36 Gallons shall be deem'd a Barrel of Beer, and 32 Gallons a Barrel of Ale, within the Bills of Mortality.

For every Barrel of Beer or Ale above Six Shillings the Barrel, exclusive of the Duty of Excise, brewed by the common Brewer, or any other Person or Persons, who doth or shall sell or tap out Beer or Ale publickly or privately, to be paid by the common Brewer, or by such other Person or Persons respectively, and so proportionably for a greater or lesser Quantity, over and above the Duties payable for the same, Nine Pence.

And by 1 W. & M. Ante 97. 34 Gallons make a Barrel of Beer or Ale, out of the Bills of Mortality.

For every Barrel of Beer or Ale, of Six Shillings the Barrel, or under, brewed by the common Brewer, or any other Person or Persons, who shall sell or tap out Beer or Ale publickly or privately, to be paid by the common Brewer, or by such

And for every Barrel of Beer or Ale, of Six Shillings the Barrel, or under, 3 d.

over and above all other Duties imposed by any former Act then unexpired.

such other Person or Persons respectively, as aforesaid, and so proportionably for a greater or lesser Quantity, over and above the Duties payable for the same, *Three Pence.*

And for every Barrel of Vinegar made of English Materials, 1 s. 6 d.

For every Barrel of Vinegar, or Vinegar Beer, brewed or made of any English Materials by any common Brewer, or any other Person for Sale, to be paid by the Maker thereof, and so proportionably for a greater or lesser Quantity, over and above the Duties of Excise payable for the same, *One Shilling Six Pence.*

The Duties imposed upon Vinegar Beer, and other Vinegar by this Act, are repealed by 10 W. III. Post. 210.

And for every Barrel of Vinegar made of Foreign Materials, 4 s.

For every Barrel of Vinegar, or Liquors prepared for Vinegar, made here for Sale, that hath run through Rape, or made with or passing through any Foreign Materials, or any Mixture with Foreign Materials, to be paid by the Maker thereof, and so proportionably for a greater or lesser Quantity, *Four Shillings.*

By 10 & 11 W. III. Post. 219. Vinegar Beer, and all other Vinegar is to be charged at 34 Ale Gallons to the Barrel.

And for every Barrel of Beer, Ale, or Mum, imported from Guernsey or Jersey, 3 s.

For every Barrel of Beer, Ale, or Mum imported from beyond the Seas, or from the Islands of Guernsey or Jersey, and so proportionably

EXCISE,

for a greater or lesser Quantity, to be paid by the Importer before landing, over and above the Duties payable for the same, Three Shillings.

For every Tun of Cyder or Perry imported from beyond the Seas, and so proportionably for a greater or lesser Quantity, to be paid by the Importer before landing, over and above the Duties already payable for the same, Four Pounds.

And for every Tun of Cyder or Perry, imported 4 Pounds.

Note, The 4 & 5 W. & M. Ante 128. is the first Act, which makes the Distinction of single and double Brandy.

For by 12 Car. II. Ante 4, 29. The Duty is laid upon Strong Water perfectly made, imported from beyond Seas.

And by 22 Car. II. Ante 83. Brandy is declared to be a Strong Water perfectly made.

For every Gallon of single Brandy, Spirits, or *Aqua vitæ*, imported from beyond the Seas, to be paid by the Importer before landing, over and above the Duties already payable for the same, Six Pence.

And for every Gallon of single Brandy imported, 6 d.

For every Gallon of Brandy, Spirits, or *Aqua vitæ*, above Proof, commonly called Double Brandy, imported from beyond the Seas, to be paid by the Importer before landing, over and above the Duties payable for the same, One Shilling.

And for every Gallon of double Brandy imported, 1 s.

For all Cyder and Perry made and sold by Retail, upon every Hogshead, to be paid by the Retailer thereof, over and above the proportion,

And for every Hogshead of Cyder and Perry sold by Retail, and so in proportion, 1 s. 3 d.

Duties payable for the same, and so proportionably for a greater or lesser Measure, *One Shilling Three Pence.*

and for every Gallon of Metheglin or Mead made for Sale, 3 d. For all *Metheglin or Mead made for Sale*, whether by Retail or otherwise, *to be paid by the Maker*, for every Gallon, *Three Pence.*

And these several Duties shall be levied and collected by such Ways and Means, and under such Penalties and Forfeitures as are mention'd

II. And be it enacted by the Authority aforesaid, That the said several Rates, Duties, and Impositions upon Beer, Ale, Cyder, and other Liquors aforesaid, be levied, collected, and paid unto Their Majesties, Their Heirs, and Successors, in the same Manner and Form, and by such Rules, Ways, and Means, and under such Penalties and Forfeitures, as are mentioned in the Act made in the twelfth Year of the Reign of King Charles

in the Act of the 12 Car. II. cap. 24.

the Second, intituled, An Act ^{Ante 27. 12 Car. II. cap. 24.} for taking away the Court of

Wards and Liveries, and Tenures *in Capite*, and by Knights Service, and Purveyance, and for settling a Revenue upon His Majesty in lieu thereof; and also in and by an=

another Act made in the twelfth Year of the Reign of the said late King Charles the Second,

Ante 1. 12 Car. II. cap. 23. intituled, A Grant of certain Impositions upon Beer, Ale, and other Liquors, for the Increase of His Majesty's Revenue during his Life; and in the Act of the 12 Car. II. cap. 23.

and also in and by another Act made in the fifteenth Year of the Reign of the said late King Charles the Second, intituled,

Ante 52. 15 Car. II. An additional Act for the better ordering and collecting the Duty of Excise, and preventing the Abuses therein, or by any other Law

in force relating to the said Revenue of Excise; and that the aforesaid Acts, and every Article, Rule, and Clause therein mentioned, as for and concerning only the Rates, Duties, and Impositions upon Beer, Ale, and other Liquors, by this Act granted, shall be of full Force and Effect, to all Intents and Purposes, in like manner, as if the same were at large, and particularly recited and set down in the Body of this Act.

or in any other Law relating to the Revenue of Excise, so far as they relate to the Duties only, and shall be in as full Force, as if the same were particularly recited in this Act:

III. And to the end the great Duties of Excise, and the Powers given

And that the Powers given for the collecting of the Duties

of Excise may
not be employ-
ed for the in-
fluencing of E-
lections of
Members to
serve in Par-
liament,

it is enacted,
That if any Col-
lector, Super-
visor, Gager, or
other Person
employed in
the Excise,
shall, by Word,
Message, or
Writing, or in
any other man-
ner whatso-
ever, endea-
vour to per-
swade any E-
lector to give,
or dissuade him
from giving his
Vote, &c. in
the Choice of
any Person to
serve in Parlia-
ment,

he shall forfeit
100*l*.

given for the collecting and
levying the same, may not
be employed for the influencing
of Elections of Members to
serve in Parliament, which E-
lections, by the Constitution of
this Government, ought to be
free and uncorrupt; be it en-
acted by the Authority aforesaid,
That from and after the first
Day of May, in the Year of our
Lord, one thousand six hundred
ninety four, no Collector, Su-
pervisor, Gager, or other Officer
or Person whatsoever, concern-
ed or employed in the charging,
collecting, levying, or manag-
ing the Duties of Excise, or a-
ny Branch or Part thereof, shall,
by Word, Message, or Writing,
or in any other manner whatso-
ever, endeavour to perswade any
Elector to give, or dissuade any
Elector from giving his Vote for
the Choice of any Person to be
a Knight of the Shire, Citizen,
Burgess, or Baron of any Coun-
ty, City, Borough, or Cinque-
Port, to serve in Parliament;
and every Officer, or other Per-
son offending therein, shall for-
feit the Sum of one hundred
Pounds,

Pounds, one Moiety thereof to the Informer, the other Moiety to the Poor of the Parish where such Offence shall be committed, to be recovered by any Person that shall sue for the same, by Action of Debt, Bill, Complaint, or Information, in any of Their Majesties Courts of Record at Westminster, in which no Essoign, Protection, Privilege, or Wager of Law, or more than one Imparlance shall be allowed; and every Person convicted on any such Suit of the said Offence, shall thereby become disabled, and incapable of ever bearing or executing any Office or Place concerning or relating to the Duty of Excise, or any other Office or Place of Trust whatsoever under Their Majesties, Their Heirs, or Successors.

one Moiety to the Informer, the other Moiety to the Poor of the Parish, where such Offence shall be committed, to be recovered in any Court at Westminster:

And every Person convicted of such Offence, is hereby disabled from executing any Office relating to the Excise, or any other Office of Trust under Their Majesties, Their Heirs, or Successors.

Anno

Anno septimo & octavo
Gulielmi III. Regis.

C A P. XXX.

An Act for laying several Duties upon Low-Wines or Spirits of the first Extraction, and for preventing the Frauds and Abuses of Brewers, Distillers, and other Persons, chargeable with the Duties of Excise.

By the 8 & 9 W. III. Post. 187. Any Person making or keeping any Materials fit for Distillation, and having in his Possession any Still containing 20 Gallons, shall be deemed a common Distiller for Sale, and liable to the several Penalties imposed by this or any other Act.

[That is, so much of it as relates to the Frauds of Brewers and Distillers, &c. the Term for which the Duties are given, being expired.]

Post. 189. 8 & 9 W. III. Any Person may distil Low-Wines or Spirits from Malt-Drink or Cyder, though he has not serv'd as an Apprentice to that Occupation.

This Act was intended to prevent any Mixture of the Materials, from whence Low-Wines from Corn shall be extracted, and enacts, That all Distillers shall draw the Low-Wines from Drink made of malted Corn entirely, without any Mixture,

I. BE it further enacted, &c. That all Distillers and others, who shall draw or make any Low-Wines, Spirits, or Brandy, from Corn, shall brew, or cause their Corn to be brewed, and from such Drink so made and prepared, (without any Mixture with any Mellasses, Mash, or Tilts, or other Materials whatsoever)

This Act, as to the Duties, is continued from the 25th of March, 1696. to the 25th of March, 1701. but the following Clauses are not limited to any Time.

Post. 143. Any Officer charging Low-Wines as from Corn, knowing them not to be such, forfeits his Office, and 10 l. for every Gallon so charged.

shall

See Post. 149. A general Power to the Gager, to take an Account of all Wash and other Materials, for making of Low-Wines, and also of all Low-Wines and Spirits in the Possession of any Distiller.

Post. 150. If the Officer shall miss any Wash prepared from Corn, within 24 Hours after an Account taken, he may charge such Distiller with so much Low-Wines as such Wash so missing would reasonably make.

By the 10th W. III. Post. 223-4. The Officer may keep an Account of all Mellasses Wash in the Hands of any Distiller; and upon any Decrease of Mellasses Wash, may charge one Fourth as Low-Wines, and two Thirds of the Charge of Low-Wines as Spirits.

And by the 4th Ann. Post. 323. The Officer has Power to keep an Account of the Malt Wash in the Possession of any Distiller; and upon any Decrease of Malt Wash, may charge one Fourth as Low-Wines, and three Fifths of the Charge of Low-Wines as Spirits.

And from a Decrease of Cyder or Perry Wash, may charge one Fifth as Low-Wines, and one half as Spirits.

shall draw their Low-Wines, or Spirits of the first Extraction; and that it shall and may be lawful for the Gager and Gagers of Excise, from Time to Time, to gage and keep an

Account of the Liquors, Worts, and Drink, made and drawn by such Distillers, or others, for the making such Low-Wines, Spirits, or Brandies, and to see that the same be drawn and made from Drink

made of malted Corn intirely, without any Mixture, as aforesaid; and in case any Distiller, or others, shall there- with mix any other Materials, either in the Brewing, or after the same is made into Drink, and before the same be distilled into Low-Wines, the said Gagers shall charge the Low-

Wines drawn from the Drink so mixed, with the Duty of twelve Pence for every Gallon; which said Duty shall be answered and paid to His Majesty and His Successors.

II. And be it further enacted, That no Distillers, or others, drawing Low-Wines or Spi-

and that the Gager shall and may keep an Account of the Liquors, &c. prepared by Distillers for making such Low-Wines;

and in case he finds any other Materials mixed with Malt-Drink, shall charge the Low-Wines drawn from the Drink so mixed, with the Duty of 12 d. per Gallon:

And no Malt Distiller

rits

shall prepare or receive any Wash from Mellasses, or other Materials, until he has drawn off all the Liquors made from Corn, on pain of forfeiting 5 l. for every Barrel of such Liquor made of Corn, found undistilled, or drawn into Low-Wines:

rits from Corn, prepared as aforesaid, shall prepare any Wash from Mellasses, or other Materials, or receive any Wash of Mellasses, or other Materials, from any other Person whatsoever, until he has drawn off and distilled all the Liquors made or prepared from Corn, as aforesaid, on pain of Forfeiture for every Barrel of such Liquors made of Corn, as aforesaid, found undistilled or drawn into Low-Wines, the Sum of five Pounds.

III. And be it further enacted by the Authority aforesaid, That if any Oager, or other Officer of Excise, shall wittingly and willingly make a false Charge, by returning to the Commissioners any Quantity of Low-Wines, or other Spirits of the first Extraction, not made from malted Corn, as made and drawn from malted Corn, such Oager or Officer shall forfeit his Office or Employment, and also shall forfeit for every Gallon of Low-Wines so falsely charged

And if any Officer shall knowingly charge Low-Wines not made from malted Corn, as such, he shall forfeit his Office, and for every Gallon so falsely charged, the Sum of 10 s.

or returned, the Sum of ten Shillings.

IV. And for the further Encouragement of Distillers, and others, to draw and make Spirits of Brandies from malted Corn, brewed into

In the 12 & 13 W. III. Post. 249. you will find a Clause to the same Purpose with this.

But by the 6 G. II. Post. 578. further Encouragement is given to the Distillers, who are allowed 4 l. 14 s. to be paid by the Commissioners of Excise, upon the Exportation of every Tun of Spirits drawn from Corn made in Great Britain, whether malted, or not, without Mixture with any other Materials, besides a Bounty of 1 l. 10 s. for every Tun of Spirits exported, to be paid by the Commissioners of the Customs.

Drink, as aforesaid, and to export the same as Merchandise, into Parts beyond the Seas, be it further enacted by the Authority aforesaid, That it shall and may be lawful, to or for any Distillers or others, upon Oath made before any two or more of the Commissioners of Excise, or Justices of the Peace for the County or Place, from whence any Brandy or Strong-Waters is or are intended to be exported, that the same were or was made and drawn from Drink brewed from malted Corn, without any Mixture with any other Materials, and that the same is not mixed with any Low-Wines, not drawn a second Time, nor with any other Spirits or Brandy made from any other Materials, either native or foreign, and

And to encourage the Distillers to draw Spirits from malted Corn,

It is enacted, That all Persons exporting such Spirits, shall be allowed 3 d. for every Gallon so exported, upon Oath before any two or more of the Commissioners of Excise, or Justices of the Peace of the County, &c.

that such Spirits were drawn from malted Corn only, without any Mixture with any other Materials:

Anno 7 & 8 Gulielmi III. Regis.

and that the Duties of the same are duly entered or paid, and that the same are exported for Merchandize, to be spent beyond the Seas, to export such Spirits or Brandies made from Corn prepared, as aforesaid; and upon a Certificate under the Hands of the Officers of Excise for the Port or Place where such Spirits or Brandies were shipped off, of the Quantity so shipped, and that the same was shipped in the Presence of such Officers, that such Distiller, or others, so exporting, shall be allowed or paid back by the Commissioners, or their Collector for the Port or Place where such Spirits or Brandy shall be shipped off, the Sum of three Pence for every such Gallon of Brandy or Spirits so shipped off.

*See the 6 G. II.
Post. 579.*

and upon producing a Certificate, under the Hands of the Officers of Excise for the Port, of the Quantity of such Spirits so shipped in their Presence:

V. And be it further enacted by the Authority aforesaid, That the several Rates and Duties, hereby imposed on the Liquors aforesaid, shall be raised, levied, collected, recovered, and paid unto his Majesty, his Heirs, and Successors,

And these several Duties shall be raised, levied, and collected, &c.

soz, during the Time before mentioned, in the same Manner and Form, and by such Rules, Ways, and Means, and under such Penalties and Forfeitures, as are mentioned, expressed, and directed, in and by one Act of Parliament, made in the twelfth Year of the Reign of the late King Charles the Second, intituled, An Act for taking away the Court of Wards and Liveries, and Tenures *in Capite*, and by Knights Service, and Purveyance, and for settling a Revenue upon His Majesty in lieu thereof, or by any other Law now in Force, relating to the Revenue of Excise.

by such Ways,
and under such
Penalties and
Forfeitures as
are directed

by the 12^{Car.} II.
cap. 24.

or by any o-
ther Law of
Excise now in
Force.

VI. And for preventing the making or drawing of Low Wines or Spirits of a first or second Extraction, by any Compound-Distiller, or Rectifying-Distiller, or any other common Distiller, whereby to defraud His Majesty of any of the Duties by this Act imposed, be it further enacted by the Authority aforesaid, That if any Gager or Officer of Excise shall, from and after the

And for the
preventing of
any Frauds by
any compound,
rectifying, or
other common
Distiller, if any
Gager shall find
any Quantity
of decayed
Wines, Cyder,
or other Mate-
rials, fit for or
preparing for
Distillation,
in the Custody
of any such Di-
stillor, whereby
he may be in-
duced to be-
lieve,

said

that such Distil-
ler may ex-
tract Low-
Wines from
such Materials,

said five and twentieth Day of
March, find in the Distilling-
house, or other house or Ware-
house of any Compound-Di-
stilller, or Rectifying-Distiller,
or any other common Distil-
ler, any Quantity of decay-
ed Wines, Cyder, or other
Materials, fit for, or preparing

for Distillation, whereby he
may be induced to believe that
such Compound or Rectifying-
Distiller, or other common

Distiller, doth or may draw,
or extract Low-Wines, or
Spirits from such Materials,

and such Gager or Officer
shall find any Still or Stills of

such Distillers charged or pre-

pared to work, that it shall

and may be lawful to and for

such Gager or Officer to take

off the Head of such Still or

Stills, and to examine what

Materials are therein (if not

at work) and in case such

Still or Stills shall be at work,

that then it shall and may be

lawful to and for such Gager

or Officer to stay and con-

tinue in such Distillers Distil-

ling-house, until such Still or

By the 1 W. & M.
Ante 103. The Of-
ficer may enter the
Distilling-house in
the Day Time, or in
the Night Time, in
the Presence of a
Constable; and the
Penalty is incurred,
if the Distiller re-
fuses Admittance to
the Officer, though
no Sale is proved,
before the Duty is
paid.

By 11 G. I. Post. 509.
There is a Penalty of
20 l. on a Constable,
if he refuses to
go when requested
by the Officer.

And that he may
take an Account of
the Materials pre-
pared for Distilla-
tion, see before,
Page 142, and
Post. 149.

And if the Officer is
obstructed in enter-
ing the Ware-houses,
&c. made use of by
such Distillers, &c.
for keeping Brandy,
Arrack, Rum, Spi-
rits, or Strong-
Waters, there is a
Penalty incurred of
50 l. by the 6 G. I.
Post. 400.

See farther Provi-
sions, 9 G. II. 610.

for, during the Time before mentioned, in the same Manner and Form, and by such Rules, Ways, and Means, and under such Penalties and Forfeitures, as are mentioned, expressed, and directed, in and by one Act of Parliament, made in the twelfth Year of the Reign of the late King Charles the Second, intituled, An Act for taking away the Court of Wards and Liveries, and Tenures *in Capite*, and by Knights Service, and Purveyance, and for settling a Revenue upon His Majesty in lieu thereof, or by any other Law now in Force, relating to the Revenue of Excise.

by such Ways,
and under such
Penalties and
Forfeitures as
are directed

by the 12^{Car.} II.
cap. 24.

or by any o-
ther Law of
Excise now in
Force.

VI. And for preventing the making or drawing of Low- Wines or Spirits of a first or second Extraction, by any Compound-Distiller, or Rectifying-Distiller, or any other common Distiller, whereby to defraud His Majesty of any of the Duties by this Act imposed, be it further enacted by the Authority aforesaid, That if any Gager or Officer of Excise shall, from and after the

And for the preventing of any Frauds by any compound, rectifying, or other common Distiller, if any Gager shall find any Quantity of decayed Wines, Cyder, or other Materials, fit for or preparing for Distillation, in the Custody of any such Distiller, whereby he may be induced to be- lieve,

said

that such Distil-
ler may ex-
tract Low-
Wines from
such Materials,

said five and twentieth Day of
March, find in the Distilling-
house, or other house or Ware-
house of any Compound-Di-
stilller, or Rectifying-Distiller,
or any other common Distil-
ler, any Quantity of decay-
ed Wines, Cyder, or other
Materials, fit for, or preparing
for Distillation, whereby he
may be induced to believe that
such Compound or Rectifying-
Distiller, or other common
Distiller, doth or may draw,
or extract Low-Wines, or
Spirits from such Materials,
and such Gager or Officer
shall find any Still or Stills of
such Distillers charged or pre-
pared to work, that it shall
and may be lawful to and for
such Gager or Officer to take
off the Head of such Still or
Stills, and to examine what
Materials are therein (if not
at work) and in case such
Still or Stills shall be at work,
that then it shall and may be
lawful to and for such Gager
or Officer to stay and con-
tinue in such Distillers Distil-
ling-house, until such Still or

By the 1 W. & M.
Ante 103. The Of-
ficer may enter the
Distilling-house in
the Day Time, or in
the Night Time, in
the Presence of a
Constable; and the
Penalty is incurred,
if the Distiller re-
fuses Admittance to
the Officer, though
no Sale is proved,
before the Duty is
paid.

By 11 G. I. Post. 509.
There is a Penalty of
20 l. on a Constable,
if he refuses to
go when requested
by the Officer.

And that he may
take an Account of
the Materials pre-
pared for Distilla-
tion, see before,
Page 142, and
Post. 149.

And if the Officer is
obstructed in enter-
ing the Ware-houses,
&c. made use of by
such Distillers, &c.
for keeping Brandy,
Arrack, Rum, Spi-
rits, or Strong-
Waters, there is a
Penalty incurred of
50 l. by the 6 G. I.
Post. 400.

See farther Provi-
sions, 9 G. II. 610.

If the Gager is denied Entrance by a common Brewer, Victualler, &c. or obstructed in taking an Account of the Condition of the House, &c. or to stay till the whole Guile is brewed off. See the Penalties mentioned in the several Notes Ante, Pages 10, 34, 35. and Post. 158.

Stills shall be wrought off, and then to examine what Materials were wrought therein; and in case any such Distiller shall refuse to permit such Gager to continue in his Distilling-house, until such Still or Stills shall be wrought off, and examined as aforesaid, in every such Case, such Distil-

And if such Distiller shall refuse to permit the Gager to stay in his Distilling-house, and to examine his Still as aforesaid,

By 11 G. I. Post. 487. An Officer of Excise, by special Warrant, may search any Place, whether enter'd or not, for foreign Brandy, suspected to be hid and concealed.

ler shall forfeit for every such Offence the Sum of twenty Pounds.

he shall forfeit 20 l.

VII. And be it further enacted by the Authority aforesaid, That from and after the said five and twentieth Day of March, all and every the Stills, Worms, Still-heads, and all other Vessels and Utensils for distilling, used by any such Distiller, or other Person, for making of Low-Whines, or Spirits for Sale or Exportation, into whose Hands soever the same shall come, and by what Conveyance or Title soever the same be claimed, shall be liable and subject unto, and are hereby charged with all and singular the Debts and Duties of Excise that now are, or hereafter shall

And all the Stills and other Utensils used by such Distillers, shall be liable to the Duties of Excise in Arrear

By the 15 Car. II. Ante 68. All Brewing-Vessels, and Utensils for Brewing, are liable in the same Manner.

into whose Hands soever the same shall come, or by what Conveyance or Title soever the same shall be claimed:

shall

Anno 7 & 8 Gulielmi III. Regis.
 Shall be in Arrear, and owing
 by any such Distiller, or other
 Person or Persons, for any
 Strong-Waters, Spirits, or
 Low-Wines, so made or drawn,
 as aforesaid; and that it shall be
 lawful in all Cases to levy
 Debts and Penalties, and use
 such Proceedings against the
 Stills, Worms, Vessels, and
 Utensils therein contained, as
 it may be lawful to do in case
 the Debtor or Offender, using
 the said Utensils, had been truly
 and really Owner and Proprietor
 of the same.

And in all
 Cases the Debts
 and Penalties
 may be levied
 against such
 Stills, &c. as if
 the Offender
 was the real
 Owner:

VIII. And be it further enacted
 by the Authority aforesaid, That
 the Gager and Gagers of Excise
 shall, from Time to Time, gage
 and take Account of all Wash,
 and other Materials prepar-
 ed or preparing for the making
 of Low-Wines, and also of
 all Low-Wines, Spirits, or
 Strong-Waters, found in the
 Houses, Cellars, or Ware-hous-
 es, or in any Wash-Back,
 Cask, or other Vessel or Vessels
 used by any Distiller or Maker
 of Low-Wines or Spirits;

*See before, Page 142;
 and 147.*

And the Officer
 may gage and
 take an Ac-
 count of all
 Materials pre-
 pared, or pre-
 paring for Di-
 stillation, and
 of all Low-
 Wines, Spirits,
 &c. in any
 Store-house,
 Wash-Back, or
 Vessel used by
 any Distiller;

By 10 & 11 W. III. Post. 204. Spirits drawn from any Mixture with Liquor, (except common Water) is to be charg'd 6 d. for every Gallon.

By the 10 & 11 W. 3. Post. 223. The Officer may keep an Account of Mellasses Wash in the Hands of any Distiller; and upon any Decrease of Mellasses Wash, may charge 1 Fourth as Low-Wines, and 2 Thirds of such Low-Wines as Spirits.

And by the 4 Ann. Post. 323. The Officer upon any Decrease of Malt Wash, after Account taken, may charge 1 Fourth as Low-Wines, and 3 Fifths of such Low-Wines as Spirits.

See before, Page 142.

By the 1 W. & M. Ante 100. The Gager may return for Worts missing, or not fairly let down, so much Beer or Ale as such Worts would reasonably make; and such Return shall be a Charge upon the Trader.

and in case he shall miss any Quantity or Quantities of Liquor or Drink, brewed or made from Corn, or any Wash or other Materials prepared for making of Low-Wines, which he found, or gaged the last Time such Gager was at such Distillers, not exceeding twenty four Hours before, and shall not, on Demand, receive Satisfaction what is become of such Drink or Wash, or other such like Materials, that in every such Case, it shall be lawful for such Gager to charge such Distiller with so much Low-Wines as such Liquor, Drink, Wash, or other Materials, so missing, in his Judgement would reasonably have made.

IX. And to the Intent that the Duties payable to his Majesty for all Low-Wines, Spirits, Aqua vitæ, and Strong-Waters, &c. may be the better ascertained, collected, and levied, be it enacted by the Authority aforesaid, That from and after the said five and twentieth Day of March, no Distiller or Maker

And in case he shall miss any Wash prepared from Corn or other Materials, for making Low-Wines, which he found with in 24 Hours before, he may charge such Distiller with so much Low-Wines as such Wash would reasonably have made;

And for the better securing the Duties payable for all Low-Wines,

no Distiller shall set

Anno 7 & 8 Gulielmi III. Regis:

154

his Stills at
work, or carry
out any Spirits,
&c.

without Notice
to the Officer,

but between 5
in the Morning
and 8 at Night,
from Michael-
mas to Ladyday,

and between 3
in the Morning,
and 9 at Night
from Ladyday
to Michaelmas,

and every Di-
stilller doing
contrary here-
unto, shall for-
feit for every
such Offence
10 l.

er of Low Wines, Spirits,
Aqua vitæ, or Strong-Waters,
shall distil or set their Stills at
work for the drawing or making
any the Liquors aboves mention-
ed, or shall deliver or carry out
any Low-Wines, Spirits, or A-
qua vitæ, to any of their Custom-
ers in Cask, or by the Gallon,
without Notice thereof first gi-
ven to the Officer of Excise for
the Place or Division where
such Distiller or Maker shall
live, to the Intent that such Of-
ficer may be present to see and
gauge the same, unless at such
Times as herein after are men-
tioned; (that is to say) From
the Nine and twentieth Day of
September, to the Five and twen-
tieth Day of March yearly, be-
tween the Hours of Five in the
Morning, and Eight in the E-
vening, and from the Five and
twentieth Day of March, to the
Nine and twentieth Day of Sep-
tember yearly, between the Hours
of Three in the Morning, and
Nine in the Evening, upon pain
that every Distiller and Maker
of the Liquors aforesaid, doing
contrary hereunto, shall forfeit

Ante 65, 66.

15 Car. II. The com-
mon Brewer forfeits
20 s. for every Bar-
rel of Beer or Ale
carried out from
Ladyday to Michael-
mas, but between 3
in the Morning and
9 at Night :

And from Michael-
mas to Ladyday, but
between 5 in the
Morning and 7 at
Night.

At what Hours Ma-
kers of Vinegar or
Sweets may sell
and deliver out.
See Post. 154.

See further the 10
§ 11 W. III. Post. 216.

At what Hours
Vinegar Makers
may receive Li-
quors proper for
Vinegar, or may de-
liver out Vinegar in
Casks without No-
tice.

for every such Offence the Sum of Ten pounds.

See before Page 106.

1 W. & M. The Penalty upon a common Brewer if he conceals any Worts.

And by the 3 & 4 W. & M. Ante 118. The Penalty on a Distiller, if he conceals any Low Wines, Spirits, or strong Waters, from the Sight of an Officer.

By the 8 & 9 W. III. Post. 185. The common Brewer and Cyder Maker forfeit 20 s. for every Barrel of Wash, Tilts, Cyder, delivered to a Vinegar Maker or Distiller without Notice to the Officer.

See other Notes Post. 216. Relating to the Hours Vinegar-makers are allowed to receive in Liquors, or carry out Vinegar, without Notice.

X. And be it further enacted by the Authority aforesaid, That

if any Maker of Vinegar, Cyder, Metheglin, Mead, or

Sweets for sale, shall, at any Time hereafter, hide, conceal,

or convey away any Vinegar, or Liquor prepared for Vine-

gar, or any Cyder, Metheglin, Mead, or Sweets, from the

Sight and View of the Oager or Oagers appointed to take Ac-

count of the same, whereby his Majesty shall or may be de-

frauded of any the Duties due for the same, that every such

Maker of such Vinegar, Cyder, Metheglin, Mead, or Sweets,

for every Barrel of Vinegar, or Liquor prepared for Vinegar,

or Sweets, so hid, concealed, or conveyed away, as afore-

said, shall forfeit the Sum of Forty shillings, and so in pro-

portion for any greater or lesser Quantity; and for every Hogs-

head of Cyder, so hid, concealed, or conveyed away, the

Sum of Forty shillings, and so in proportion for any greater

and every Maker of Vinegar, Cyder, Mead, or Sweets concealing Vinegar, or Liquors prepared for Vinegar, Cyder, Mead, or Sweets,

or conveying the same away from the Sight of an Officer, shall forfeit

for every Barrel of Vinegar, or Liquor prepared for Vinegar, or Sweets, so hid, &c. 40 s. and so proportionably, &c.

and for every Hogshead of Cyder, so hid, &c. 40 s. and so proportionably, &c.

and for every
Gallon of
Metheglin or
Mead, so hid
or conveyed a-
way, 5 s.

or lesser Quantity, and for
every Gallon of Metheglin or
Mead, so hid, concealed, or
carried away, as aforesaid,
shall forfeit the Sum of five
shillings.

XI. And be it enacted by the

And if any Ma-
ker or Retail-
er of Vinegar,
or of any of the
Liquors afore-
said, shall re-
fuse to permit
the Gager to
enter his House,
&c. and take
an Account,
&c. in the Day
Time, and if by
Night, in the
Presence of a
Constable, he
shall forfeit 15 l.

Authority aforesaid, That from
henceforth, in case any Maker
or Retailer of Vinegar, or of
any of the Commodities afore-
said, shall, upon due request or
demand made by the Gager or
Officer in the Day Time (or if
by Night, then in the Presence
of a Constable) refuse to permit
such Gager or Officer to enter
and come into his or their House,
Store-house, or other Place be-
longing to, or used by such Ma-
ker or Retailer of Vinegar, or of
any other the Liquors or Com-
modities aforesaid, and to take
Account of any of the Liquors
or Commodities aforesaid, in
every such Case, such Maker of
Vinegar, or any other of the
Liquors or Commodities afore-
said, shall forfeit, for every such
Offence, the Sum of fifteen
pounds.

See before Page 10,
34, 35, 147. The
Penalties upon the
common Brewers,
&c. for denying of
entrance to the Of-
ficers, in such Cases
when by Law they
may demand en-
trance.

Post. 161. There is a
Penalty upon the
common Brewer,
Vintualler, &c. who
refuses to let the
Gager enter his Cel-
lars, and other
Rooms, &c. to taste
his Drink.

XII. And

*At what Hours other
Traders may sell
and carry out. See
the Notes before
Page 151.*

*And Post. 185.
the 8 & 9 W. III.*

XII. And 't is enacted by the Authority aforesaid, That from henceforth no Baker of Vinegar or Sweets shall sell, deliver, or carry out, any Vinegar or Sweets, to any of his Customers, either in whole Cask or by the Gallon, without Notice thereof first given to the Stager or Officer of Excise, for the Place or Division where such Baker of Vinegar or Sweets shall live; to the Intent that such Officer may be present to see, gage, and take an Account of the same, unless at such Times as are herein after mentioned: (that is to say) From the Nine and twentieth Day of September, to the Five and twentieth Day of March yearly, between the Hours of Five in the Morning and Eight in the Evening, and from the Five and twentieth Day of March, to the Nine and twentieth Day of September yearly, between the Hours of Three in the Morning and Nine in the Evening, upon pain that every such Baker of Vinegar or Sweets, do-
and no Maker of Vinegar, or Sweets, shall sell or carry out any Vinegar, &c.
without Notice to the Officer,
but between 5 in the Morning and 8 at Night, from Michaelmas to Ladyday, and between 3 in the Morning and 9 at Night, from Ladyday to Michaelmas,
and every Maker of Vinegar, &c.
 ing

doing contrary
hereunto, for-
feits 40 s. for
every Barrel of
Vinegar or
Sweets so car-
ried out.

ing contrary hereunto, shall, for
every such Offence, forfeit and
lose the Sum of Forty Shillings
for every Barrel of Vinegar or
Sweets, that shall be so carried
out contrary to the true mean-
ing of this Act.

XIII. And be it further enacted

And all Spirits
and other Li-
quors brought
from the Islands
of Guernsey,
Jersey, Sark,
or Alderney, are
to be charged
as by the Act
of 2 W. & M.
Ante 114.

by the Authority aforesaid, That
a certain Clause in an Act
made in the Second Year of
the Reign of His Majesty and
the late Queen Mary, of Bles-
sed Memory, intituled, An Act
for the encouraging the distilling of
Brandy, and Spirits from Corn, and
for laying several Duties on Low
Wines, or Spirits of the first Ex-
traction, relating to Strong-Wa-
ters, Brandy, Aqua vitæ, and
other exciseable Liquors, brought
from the Islands of Guernsey,
Jersey, Sark, or Alderney, and all
the Charges, Duties, and Pe-
nalties, and every Article and
Thing therein contained, shall
continue and be of force and
virtue, during the Continu-
ance of this Act, in as full
and ample Manner, to all In-
tents and Purposes, as if the
said Clause were herein word
for

See the Notes in
Page 114. 2 W. & M.

The Clause in the
Act of 2 of W. & M.
in relation to Spirits,
&c. brought from
the Island of Guern-
sey, Jersey, &c. is
hereby continued.

The same Clause is
again continued by
12 & 13 W. III.
page 251. during the
Continuance of that
Act.

See the 4 Ann.
Post. 310.

See 3 G. I. Post. 382.
Whereby a Doubt in
relation to Goods im-
ported from Guern-
sey, &c. is explain'd.

for word repeated and enacted.

XIV. And forasmuch as it is found by Experience, That the Payment of his Majesty's Duties on Beer, Ale, and other exciseable Liquors is much avoided and defrauded by the Brewers and Makers thereof, by their making Drink of an extraordinary Strength, and mixing of small Beer and Morts with the same, after an Account hath been taken by the Gagers, and by their carrying away, or laying off part of their Morts, after the same hath been gaged, and making them up by part of another Mort, before the Gager can take an Account of the same, by making use of private Pipes and other Conveyances under Ground : And by reason the Gagers and Officers are not duly admitted and permitted to enter and come into the Houses, Brew-houses, Distilling-houses, Store-houses, and other Places belonging to, or used by such Brewers, Distillers, or Makers of the Liquors afore-

This Clause was intended to prevent a great Fraud in the Payment of the Duties on Beer, Ale, &c. by mixing small Beer with Drink of an extraordinary Strength, and by making use of private Pipes;

and by reason that Officers were not duly permitted to enter Brew-houses, Distilling-houses, &c.

or to continue
there, when Li-
quors were
brewing or
making, to gage
and take an Ac-
count of the
same;

it is enacted,
That if any
Brewer or
Vintualler, shall
cleanse, or carry
out, &c. any
Part of his
Guile, before
the whole is
brewed off,

without first
giving Notice

aforesaid, or being lawfully en-
tered, are not quietly permitted
to continue in such Brew-house,
where the said Liquors are brew-
ing and making, to gage and
take an Account of the Quan-
tity and Quality of the several
Worts, as they are brewed off,
and to see their strong and
small Drink cleansed and car-
ried out without mixture, and to
prevent the committing any
other Frauds: Be it therefore
enacted by the Authority aforesaid,
That if from and after the
said five and twentieth Day of
March, any Common Brewer,
Inn-keeper, or Vintualler, shall
cleanse, carry out, remove, or
convey out of his Brew-house or
Place of brewing, any Part of
his Guile or brewing of Beer,
Ale, or Worts, before the whole
of such Guile is brewed off,
and be in his Tuns, Backs, or
Coolers, and until the Sager
or Sagers shall or might have
taken an Account of the same,
and of the distinct Quantities
thereof in his respective Vessels,
without first giving Notice to
the

By the 8th & 9th W. III. Post. 176. If the Brewer or his Servant, refuses to declare how much strong, and how much small he intends to make of each Guile, the Officer may return the whole as strong, and the Brewer shall forfeit 20 s. for every Barrel in such Guile.

the Supervisor or Gager, appointed for the Place or Division where such Brewer, Innkeeper, or Victualler, doth or shall inhabit, at what Time, and how much of such Guile or Brewing he intends to cleanse, carry out, or remove, and where he intends to lay or dispose of the same, such Brewer, Innkeeper, or Victualler, for every Barrel of Beer, Ale, or Worts, so cleansed, carried out, removed, or conveyed out of his Brew-house or Place of brewing, without giving such Notice, as aforesaid, shall forfeit and lose the Sum of Forty shillings.

to the Officer, when, and how much of such Guile he intends to cleanse, and carry out, he shall forfeit 40 s. for every Barrel so cleansed, or carried out, without such Notice,

See before 147. That the Officer may enter the Distilling-house and stay there till the Stills are wrought off.

XV. And it is further enacted by the Authority aforesaid, That if any common Brewer, Innkeeper, or Victualler, after the said five and twentieth Day of March, shall, upon due request or demand made by the Gager, or other Officer, in the Day Time (or in the Night in the Presence of a Constable) refuse to permit such Gager or other Officer

and the Gager, or other Officer may enter, and stay in the Brew-house, to see the whole Guile brewed off, cleansed, and carried out,

and if the
Brewer or
Vidtualler re-
fuse to permit
the Gager to
enter by Day
or by Night,

and if in the
Night in the
Presence of a
Constable, and
to stay and take
an Account of
the several
Worts as they
are brewed off,
and to see the
Drink carried
out without
mixture,
and to gage the
Goods in the
Meth-tun,

he shall forfeit
20 l. and the
Prosecutor shall
not be obliged
to prove that
the Brewer car-
ried out Part
of such Guile,
before the Du-
ty was paid ;

Officer to enter and come into
his House, Brew-house, Store-
houses, or other Places belong-
ing to, or used by such Brewer,
Inn-keeper, or Vidtualler, or be-
ing lawfully entered, shall refuse
such Gager or Officer to stay
and continue in his Brew-house
or Place of brewing, whilst his
Guile is brewing, and quiet-
ly gage and take an Account
of the several Worts, as they
are brewed off, and let into his
Backs and Tuns, and to see
their strong and small Drink
cleansed and carried out with-
out mixture, and to gage and
take an Account of the Goods
in the Meth-tun, or of the
Quantity of Malt from which
such Worts are drawn or made,
such Brewer, Inn-keeper, or
Vidtualler, for every such Of-
fence, shall forfeit and lose the
Sum of Twenty pounds, and
the Informer or Prosecutor shall
not be obliged to prove that
such Brewer, Inn-keeper, or
Vidtualler did carry or deliver
out any Part of such Guile of
Beer or Ale, before he paid
and cleared the Duties due for
the

See before Pages 10,
34, 35, 147. The Pe-
nalties upon Tra-
ders for denying of
entrance to the Of-
ficers, in such Cases
where by Law they
may demand en-
trance.

And by the 11 G. I.
Post. 509. The Con-
stable or other Peace
Officer, who refuses
to go with an Of-
ficer of Excise, when
requested, for-
feits 20 l.

the same; any thing in the former Acts of Excise, or any other Act or Statute to the contrary notwithstanding.

By the 15 Car. II. Ante 67. If any Brewer converts any Part of his small Beer or Worts into strong by Mixture after the Gage taken, he forfeits 20 s. for every Barrel.

XVI. And for the preventing and discovering of all Frauds made by Mixtures, or otherwise, be it enacted by the Authority aforesaid, That if any common Brewer or Inn-keeper, after the said Five and twentieth Day of March, shall, upon carrying out his Drink, or after the same is carried out, start or mix any small Beer or small Worts, with or amongst any strong Beer or strong Ale, upon his Dray, or in any Victualler's Cellar, or other Place, such Brewer or Inn-keeper so doing, shall forfeit and lose, for every such Offence, the Sum of Five pounds; and further, That it shall and may be lawful, to and for the Gager or Gagers of the Excise, to taste the Drink upon any such Brewer's Dray or Drays, where and whensoever he or they shall find and meet the same; and also, upon request, to enter into the Cellar or Cellars, or other Rooms in the

and if any common Brewer or Inn-keeper shall, on carrying out his Drink, or on his Dray, or in a Victualler's Cellar, or any other Place, mix small with strong, he shall forfeit 5 l.

See the 22 & 23 Car. II. Ante 89. The Penalty upon a Retailer for mixing Beer of extraordinary Strength, after Receipt from the common Brewer with small Beer.

And see the several Notes in Pages 67, 89, in relation to Mixtures.

and the Gager may taste the Drink upon any such Brewers Dray,

and may enter

the Cellars, &c. of any Inn-keeper or Victualler, who takes Drink from any common Brewer, and taste the same; and if such Victualler, &c. refuse to let the Gager enter the Cellar, or taste the Drink,

the Possession of any Inn-keeper or Victualler that do or shall take or receive any Drink of or from any common Brewer, and to taste the Drink in the same; and if any such Inn-keeper or Victualler, after the said five and twentieth Day of March, shall refuse such Gager or Gagers to enter and come in to their Cellar or Cellars, or other Rooms, or being entered, shall refuse such Gager or Gagers to taste the Drink in the same, such Inn-keeper or Victualler, for every such Offence, shall forfeit and lose the Sum of five Pounds.

he shall forfeit 5l.

XVII. And be it further enact-

And the Commissioners of Excise, and Justices of the Peace, may summon any Person to give Evidence;

ed, That it shall and may be lawful to and for the Commissioners of Excise, and Justices of the Peace respectively, upon any Information exhibited before them, for any Offence committed against the Laws of Excise, to summon any Person or Persons (other than the Party accused) to appear before them at a certain Day, Time, and Place, to be inserted in such Summons, and to give evidence for

By the 12 Car. II. Ante 19. 44. The Commissioners and Justices of the Peace have Power to summon any Person, upon any Complaint against him.

See the 15 Car. II. Ante 81. What shall be a good Summons.

the Discovery of the Truth of the Matter in Controversy before them; and in case of Neglect or Refusal to appear, or if

By 22 & 23 Car. II. Ante 90. If a Witness is summoned, and he neglects to appear, or refuses to give Evidence upon Appearance, he shall forfeit 40 s.

upon Appearance such Person or Persons shall refuse to give Evidence, when he shall be thereunto required, every such Person so making Default, shall forfeit 10 l.

See 11 G. I. cap 30. sect. 26. What shall be a sufficient Summons to a private Chandler using un-enter'd Work-houses, &c.

feint and lose the Sum of ten Pounds, to be imposed, recovered, levied, and disposed, in manner as herein is directed.

5 & 6 W. & M. Ante 131.

XVIII. And whereas in and by one Act of Parliament made in the fifth and sixth Years of the Reign of His Majesty and the late Queen Mary, of blessed Memory, intituled, An Act for granting to Their Majesties several Rates and Duties upon Tonnage of Ships and Vessels, and upon Beer, Ale, and other Liquors, for securing certain Recompenses and Advantages in the said Act mentioned, to such Persons as shall voluntarily advance the Sum of fifteen hundred thousand Pounds, towards the carrying on the War against France; it is, amongst other Things, enacted, in the Words, or to the Effect following, (viz.) That true

This Clause recites the Act of the 5 & 6 W. & M.

requiring the
Gagers to
leave with the
Brewer, &c.
true Notes in
Writing, of
their last Gages,
es,

true Notes in Writing of the
last Gages, made or taken by
the Gagers, shall be left by them
with all Brewers, Makers, or
Retailers of Beer, Ale, or other
exciseable Liquors respective-
ly, or some of their Servants,
at the Times of their taking

containing the
Quantity and
Quality of the
Drink so gaged,
ed.

their Gages, containing the
Quantity and Quality of the
Liquors so gaged, upon cer-
tain Penalties in the said Acts
mentioned. And whereas it is

And whereas it
is necessary,
that several
Gages should
be taken by
one or more
Officers of eve-
ry Wort of the
same Brewing,
and that there-
fore such Notes
cannot suffi-
ciently inform
the Brewer
how much he is
charged,

found necessary, for the secur-
ing His Majesty's Duties up-
on the Liquors aforesaid, That
several Gages be taken by
one or more Officers of every
Wort of one and the same
Guile of brewing, by reason
whereof the said Notes left by
such Gagers, do not sufficiently
inform such Brewer or Retail-
er, how much he is charged
in such respective Guile or

it is enacted,

Brewing: Be it therefore
enacted and declared by
the Authority aforesaid, That
from and after the said five
and twentieth Day of March,
every Gager shall, within three
Days after the End of every
Week,

That every
Gager shall
within 3 Days
after the End of
every Week,

See before, Page 9,
34. 12 Car. II. and
Page 59. 15 Car. II.
and Page 107.

1 W. & M. Several
Notes in relation to
Gagers leaving Co-
pies of their Charg-
es with the Brewers,
&c. and how the
Officers may make
their Returns or
Charges.

By 12 G. I. Post. 537.
The Officer is not to
be subject to any Pe-
nalty, unless such
Copy be demanded by
the Trader in Writ-
ing.

Week, deliver to, or leave with the
Brewer, Vic-
tualler, or their
Servants, a true
Copy of every
Charge by him
made in such
Week ;
or their respective Servants, a
true Copy, under his hand,
of each respective Charge by
him made upon such Brewer
or Retailer, containing the
Quantity and Quality of the
Liquors by him charged in
such Week respectively ; and
if any such Gager or Gagers
shall refuse or neglect to leave
with such Brewer or Retailer,
or their respective Servants,
such Copy of his or their
Charges, as aforesaid, or shall
charge such Brewer or Re-
tailer more than such Copy
contains, such Gager or Gag-
ers shall forfeit and lose, for
every such Offence or Neglect,
the Sum of ten Pounds, to
be recovered by any Persons
that shall sue for the same, by
Action of Debt, Bill, Plaint,
or Information, in any of His
Majesty's Courts of Record
at Westminster, in which no Es-
soign, Protection, Privilege, or
Wager of Law, nor more than
one Imparlance shall be allowed.

and in case
such Gager
shall refuse or
neglect to
leave such Co-
py ; or if he
shall charge
any Brewer,
Vicuallier, &c.
more than such
Copy contains,
he shall forfeit
10 l. for every
such Offence or
Neglect, to be
recovered in
any Court of
Record at West-
minster.

XIX. And it is hereby provided

By this Act the Gagers are obliged to leave with the common Brewers, or their Servants (if demanded) Notes of their Gages, at the time of taking them, on pain of forfeiting 40 s. See Post. 170, 171.

And every Gager leaving a Copy of his Charge as above directed, shall not be liable to the Penalties imposed by the former Acts, for not leaving Notes of his last Gages.

and declared, That no Gager or Gagers, who do or shall leave such Copy of his Charges, as above directed and required, shall from henceforth be liable to any of the Penalties by the former Acts imposed, for not leaving Notes of the last Gages at the Times of their taking such Gages; the said Act, or any other Act or Statute to the contrary notwithstanding.

By the 15 Car. II. Ante 54. There is a Penalty of 50 l. upon the common Brewer for altering any Tun, Copper, &c. without Notice, or using any concealed Store-house, Cellar, &c. and likewise a Forfeiture of 50 l. on the Person in whose Possession such concealed Tun or Store-house shall be found.

And for the better discovering of private Backs, Tuns, and concealed Pipes, &c. used by any Brewer, Distiller, &c.

XX. And for the better preventing and discovering of all private Backs, Tuns, and other private and concealed Vessels, or other Receptacles, and of all Drains, Pipes, or other Conveyances, to or from the same, used by any Brewer, Distiller, or other Baker or Retailer of exerciseable Liquors, to defraud his Majesty of any of the Duties payable by them or any of them respectively: Be it enacted by

And by the 8 & 9 W. III. Post. 180. There is a Penalty of 100 l. upon every common Brewer, for having any private Pipe, or other Conveyance, for conveying of Beer, Ale, or other Worts, from any Brewing-Vessel to another, or to any other Place.

any Officer of Excise may

the Authority aforesaid, That from and after the said five and twentieth Day of March, that it shall and may be lawful to and for the Officer and Officers of Excise, or any of them, in their

And by the 10 & 11 W. III. Post. 196. There is a Penalty of 100 l. upon every Distiller making use of any private Pipes, &c.

*By the 8 & 9 W. III.
Post. 181. The Of-
ficers have Power to
search for such pri-
vate Pipes, &c. used
by Common Brew-
ers.*

*And likewise by the
10 & 11 W. III.
Post. 197. the Of-
ficers have Power to
search for such pri-
vate Pipes, &c. used
by Distillers.*

respective Divisions, in the Day-
Time, and in the Presence of a
Constable, or other lawful Of-
ficer for the Peace, who are
hereby respectively required to
be aiding and assisting therein,
where they shall have a just
Suspicion that any such private
Backs, Tuns, or other Vessels
aforesaid, are used by any such
Brewers, Distillers, or Mak-
ers aforesaid, on Request first
made, and Cause declared, to
break open the Door, or any
Part of such Brew-house,
Distilling-house, Store-house,
Ware-house, or other Room in
their respective Possessions; and
to enter into the same, and
also break up the Ground in
any such Brew-house, Distil-
ling-house, Store-house, Ware-
house, or other Room, or the
Ground near adjoining, in their
respective Possessions, to search
after such Back, Tun, or other
Vessel aforesaid, or any Pipe or
other Conveyance leading there-
to; and in case where they shall
find any private Pipe or other
Conveyance, to search after and
follow the same; and in case
the

in the Day-
Time, and in
the Presence of
a Constable,
having a just
Suspicion, and
upon Request
first made, and
the Cause de-
clared, to break
open any Door
or House, in
the Possession
of any such
Brewer;

and also to
break up the
Ground in any
such Brew-
house, Distil-
ling-house, or
other Room, to
search for any
private Back,
Tun, or Pipe;

and if any such
private Pipe
shall be found

He may break up the Ground, and follow the same, and break open the Door or House in the Possession of (Request being first made as before) any other Person into which the same shall lead, making good the Ground or House so broken up, or giving reasonable Satisfaction;

the same shall lead into any Ground, House, Out-house, or Place, in the Possession of any other Person or Persons, on like Request, and with a Constable, to enter into the same, and break open the Ground, or any Part of the House or Houses, if Occasion shall be, to follow such private Pipe, in order to find out and discover such private and concealed Back, Tun, or other Vessel, into which such Pipe or other Conveyance shall lead, making good the Ground or House so broken up, or giving reasonable Satisfaction for the same to the Owner or

The same Powers by the 8 & 9 W. III. Post. 181.

And 10 & 11 W. III. Post. 197.

and if any such Brewer or Distiller, &c. shall oppose any Officer in the Execution of the Powers by this Act granted, he shall forfeit 20 l.

Owners thereof; and in case any such Brewer, Distiller, or any other Person or Persons, shall oppose or hinder such Officer or Officers in the due Execution of the Powers and Authorities hereby given or granted, every such Brewer, Distiller, or other Person, so doing, shall forfeit and lose, for every such Offence, the Sum of twenty Pounds.

The Persons obstructing the Officer in searching for such Pipes, in case of a Brewer, forfeits 50 l. by the 7 & 8 W. III. Post. 183.

And in case of a Distiller, 100 l. by the 10 & 11 W. III. Post. 198.

And all Persons buying or making Verjuice for Sale,

XXI. And it is hereby further declared, That all Persons, who shall buy or make Verjuice for Sale, shall be chargeable with,

*Note, At this Time
Cyder and Perry
paid a Duty of 6s.
and 3d. a Hoghead.
And by the 8 Ann.*

*Post. 462. There is
a further Duty of
5d. laid upon every
Hoghead of Verjuice
made for Sale.*

*See before, Pages 18,
43. 12 Car. II.*

and pay the same Duties as in
case of Cyder and Perry.

shall pay the
same Duty as
Cyder and Per-
ry.

XXII. And be it further enacted

by the Authority aforesaid, That
all Fines, Penalties, and For-

feitures by this Act imposed, shall

be sued for, recovered, and le-

vied, by such Ways, Means,

and Methods, as any Fine, Pe-

nalty, and Forfeiture, is or may

be recovered by any Law or Laws

of Excise, or by any Action of

Debt, Bill, Plaint, or Informa-

tion, in any of His Majesty's

Courts of Record at Westminster:

And that one Moiety of every such

Fine, Penalty, or Forfeiture, shall

be to His Majesty, or His Heirs

and Successors, and the other

Moiety to him or them that shall

discover, inform, or sue for the

same.

XXIII. And whereas His Maje-

sty's inferior Officers, whether

they be Subcommissioners, Col-

lectors, Supervisors, Gagers, or

others, imployed in levying the

Rates, Impositions, and Duties,

upon Beer, Ale, and other excise-

able Liquors, and upon Salt,

are, by virtue of His Majesty's

Commission, appointed, authoriz-

ed, and constituted, by the chief

Com-

And all the Pe-
nalties and
Forfeitures by
this Act im-
posed, shall be
recovered as
directed by
any former
Laws of Ex-
cise, or in the
Courts at West-
minster;

one Moiety to
the King,

the other Moie-
ty to the In-
former.

By this Clause
the Commis-
sions of all in-
ferior Officers

constituted by
the Commis-
sioners of Ex-
cise,

Commissioners and Governors,
of and for the Receipt of Excise,
and Rates and Duties upon
Salt, or any Five of them: And
whereas, if by the Death of any
One of the said Chief Commis-
sioners, who joined in the ap-
pointing, authorizing, and con-
stituting any such inferior Offi-
cer, or by the Alteration or other
Determination of the Commis-
sion to the said Chief Commis-
sioners, the Authority given to
such inferior Officer or Officers
should be determined, it would
prove very prejudicial to His Ma-
jesty, and render it impossible, on
such Occasions, to collect and
levy the said Rates and Duties
justly and duly, as the same ought
to be collected and levied; for
Prevention whereof, and of all
Doubts and Questions which
have been, or may arise thereup-
on, be it declared and enacted
by the Authority aforesaid, That
all such inferior Officers, who
are, have been, or shall be duly
and legally authorized and con-
stituted in pursuance of any Com-
mission under the Great Seal of
England, since His Majesty's happy
Acces-

And see 6 G. I.
Post. 418. What shall
be proof of a Persons
being an Officer, or
of any one's keeping
the Office of Excise.

See the 11 G. I.
Post. 511. What shall
be proof of a Gagers
Commission.

or who hereaf-
ter shall be le-
gally constitut-
ed,

By the 7 & 8 W. III. cap. 27. sect 21. All Commissions both Civil and Military are in force 6 Months, notwithstanding the Death of the King, unless superseded in the mean Time by the next Successor.

And this Act is enforced by 1 Ann. cap. 8 and the 6 Ann. cap. 7. sect. 8.

And the 1 W & M. Ante 107. and 7 & 8 W. III. Ante 164.

Several Notes in relation to Officers neglecting or refusing to leave Copies of their Charges, &c. See the 12 Car. II. Ante 9. 34. And the 15 Car. II. Ante 59.

Accession to the Crown, or any such Commission, which shall hereafter be granted to the Chief Commissioners and Governors of and for the Receipt of Excise, and Rates and Duties upon Salt, do and shall remain and continue in their respective Offices and Employments, notwithstanding the Death or Removal of any Chief Commissioner or Commissioners, by whom they were so authorized and constituted, or any Alteration, Change, or other Determination of the Commission of such Chief Commissioners and Governors, until the Authority and Constitution of such inferior Officers respectively, be, by the Chief Commissioners and Governors, of and for the Receipt of the Excise, and Rates and Duties upon Salt, for the time being, revoked or annulled.

are confirmed and continued,

notwithstanding the Chief Commissioners, who empowered them, &c. die, or are removed,

and shall be in force,

till revoked by the Chief Commissioners of Excise, &c.

XXIV. Provided nevertheless, and be it enacted, That true Notes in Writing of every Gage made or taken, signed by the Gagers, containing the Inches and Tenths of the Backs, and warts of the Tuns, and the Quality of the said

and the Gagers are to leave true Notes with all common Brewers, or their Servants, of every gage

Anno 7 & 8 Gulielmi III. Regis.

171

(if demaded)
containing the
Inches and
Tenths of the
Backs, and
wants of the
Tuns, and the
Quality of the
Liquors, on
pain of forfeit-
ing 40 s. for e-
very neglect or
refusal, to be
recovered in
the Courts at
Westminster.

said Liquors respectively, shall be
left by them with all common
Brewers of Beer or Ale, or some
one of their Servants (if demand-
ed) at the Time of the taking
their said Sages, on pain to for-
feit for every neglect or refusal,
the Sum of Forty Shillings,
with Costs of Suit, to be reco-
vered in any of His Majesty's
Courts of Record at Westminster,
by Action of Debt, Bill, Plaint,
or Information, wherein no
Privilege or Wager of Law shall
be allowed, nor any more than
one Imparllance.

By the 12 G. I.
Post. 537. The Of-
ficer is not to be sub-
ject to any Penalty,
for not leaving a
Copy of any Charge
by him made,
unless such Copy be
demanded by the
Trader in Writing.

Anno

Anno octavo & nono

Gulielmi III. Regis.

C A P. XVIII.

An Act for repealing a Clause in a former Act, relating to Party Guiles, and for the better preventing Frauds and Abuses of Brewers, and others, chargeable with the Duties of Excise.

The Act here recited, begins in Page 141.

Whereas in one Act made in the last Sessions of this present Parliament, intituled, An Act for laying several Duties upon Low-Wines, or Spirits of the first Extraction, and for preventing the Frauds and Abuses of Brewers, Distillers, and other Persons, chargeable with the Duties of Excise, it is, amongst other things, enacted in the Words, or to the Effect following (viz.) That all common Brewers, Inn-keepers, or Distuallers, who

This Act recites the Clause in the 7 & 8 W. III. in relation to Party Guiles,

whereby it is enacted, That every common Brewer, &c.

e

after

after the five and twentieth Day of March, One thousand six hundred ninety six, shall

who shall make any Party Guiles, shall declare how much strong, and how much small he intends to make of such Guile,

brew or make a Party Guile,

The Clause refer'd to you will find in Page 173.

shall declare to the Gager or

Gagers appointed to gage and

take an Account of the same,

how much of such Guile he or

they intended to make into

strong Beer or Ale, and how

See the Notes in Pages 9. & 34. 12 Car. II.

much into small, before any

Part of such Guile is cleansed;

and shall continue all the said

strong Beer in their Tuns,

until the said small Beer shall

be carried out, and delivered;

and in case such Brewers, Inn-

keepers, or Victuallers, or their

respective Servants, brewing

or making such Guile of Beer

or Ale, shall refuse to declare

to such Gager or Officer, how

much of their Guile or Brewing

they intend to make into strong

Beer, or strong Ale, and how

much into small, before any

Part of such Guile is cleansed,

or shall permit the said strong

Beer to be carried out of their

Tuns, until the said small

Beer shall be carried out, and

delivered, such Gager or Ga-

gers

And see the Provision in this Act for every neglect or refusal by the Brewer, &c. to declare his Length. Post. 176.

and shall continue all the strong Beer in the Tuns, till the small is all carried out;

and if he shall refuse to declare his Length, or permit any of the strong to be removed out of the Tuns before the small is carried out;

By 15 Car. II. 67.
Every common
Brewer and Retailer, who mixes his Drink after the gage taken without Notice to the Officer, forfeits 20 s. for every Barrel so mix'd.

By 22 & 23 Car. II. Ante 89. If a Retailer mixes any Beer or Wort of an extraordinary Strength received from the common Brewer, with small Beer or Wort in any Vessel containing 3 Gallons or more, he shall forfeit double the Duty of strong so mix'd.

Penalties on Distillers and Dealers in Brandy for mixing.

See 7 & 8 W. III. Ante 142.

10 & 11 W. III. Post. 204.

8 G. I. Post. 440.

9 G. II. Post. 610.

And by 7 & 8 W. III. Ante 160. The Brewer, &c. who upon carrying out his Drink, or after it is carried out, shall mix any small with strong upon the Dray, or in the Victuallers Cellar, forfeits 5 l.

gers shall charge and return the whole of such Guile to be strong, and such Brewer, Inn-keeper or Victualler, shall pay the Duties thereof accordingly; and in case such Brewer, Inn-keeper, or Victualler, or their respective Servants, after such Declaration made, shall make any Increase of their strong Beer or strong Ale, so declared, as aforesaid, by any Ways or Means whatsoever, such Increase shall be deemed and taken to be and proceed from mixing small Beer with strong Beer, or strong Ale, and such Brewer, Inn-keeper, or Victualler, shall forfeit and lose for every Barrel so increased, the Sum of Forty shillings, and so in proportion for a greater or lesser Quantity, over and above the Penalties already imposed for mixing small Beer with strong: And whereas it is found by Experience that it is inconvenient to the Brewers within London, and the Weekly Bills of Mortality, and impracticable to the Brewers, Inn-keepers, and Victuallers in the County,

the Gager shall return the whole Guile as strong;

and if there shall be any Increase of strong after such Declaration,

such Mixture shall be deemed to proceed from mixing small with strong, and such Brewer, &c.

shall forfeit 40 s. for every Barrel so increased.

But whereas it has been found inconvenient to the Brewers within the Weekly Bills of Mortality,

Anno 8 & 9 Gulielmi III. Regis.

and impracticable to the Brewers, &c. in the Country to keep their strong Beer in the Tuns till the small is carried out,

try, to keep their strong Beer in their Tuns until their small Beer is carried out and delivered, as by the Clause above recited is required; be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the Tenth Day of April, in the Year of our Lord One thousand six hundred ninety seven, the said Clause, and every thing therein contained, shall be, and hereby is repealed, and made void to all Intents and Purposes whatsoever.

the Clause above recited, and every Thing therein contained, is hereby repealed.

But for the more effectual preventing Frauds by mixing small Beer with strong;

it is enacted, That every common Brewer, or his Servants, upon every Guile, shall delcare to

II. And for the more effectual preventing the Frauds of the Brewers, which are now frequently practised by mixing small Beer with strong, be it enacted by the Authority aforesaid, That every common Brewer, who after the said Tenth Day of April, shall brew or make any Guile of Beer or Ale, shall declare to the

*See before 12 Car. II.
Pages 9, 34.*

the Gager or Gagers appointed to gage and take an Account of the same, how much strong Beer or strong Ale he intends to make of such Guile, and also how much small (if he intends to make any small) before any Part of such Guile is cleansed or removed out of his Cuns; and in case any such Brewer, or his respective Servants, brewing or making such Guile of Beer or Ale, shall refuse to make such Declaration, as aforesaid, such Gager or Gagers shall charge and return the whole of such Guile to be strong, and such Brewer shall pay the Duties thereof accordingly, and shall also forfeit and lose for every Barrell of Beer or Ale contained in such Guile, the Sum of Twenty Shillings; and in case such Brewer, or his respective Servants, after such Declaration made, as aforesaid, shall make any Increase of the strong Beer, or strong Ale, so declared, as aforesaid, by any Ways or Means whatsoever, or in case such Gager or Gagers shall find any Beer, Ale, or Worts

the Gager how much strong, and how much small he intends to make of such Guile before any Part of such Guile is cleansed, on pain to have the whole Guile charged strong, and also to forfeit 20 s. for every Barrell contained in such Guile:

And if any Increase shall be made of the strong, after the Length is declared, or if the Gager shall find any Part of such

See Post. 178.

Guile laid off, over and above the Quantity so declar'd, such Brewer shall forfeit 5 l. for every Barrel so increased, laid off, or found; and the Servant of such Brewer who was concerned in making such Increase, after the Declaration, or in laying off any Beer before the Declaration, shall forfeit 20 s. for every Barrel so increased, &c. and in default of Payment, suffer 3 Months Imprisonment:

Worts of the same Guile laid off, over and above the Quantity so declared, as aforesaid, such Brewer shall forfeit and lose for every Barrel so increased, laid off, or found, over and above the Quantity declared, as aforesaid, the Sum of five Pounds; and the Servant or Servants of such Brewer, who were any ways concerned or assisting in making such Increase, after the said Declaration, or in laying off any Beer, Ale, or Worts of such Guile, before such Declaration made, as aforesaid, shall also forfeit and lose for every Barrel so increased or laid off, the Sum of twenty Shillings, and in Default of Payment thereof, shall suffer three Months Imprisonment; and in case, upon any Information brought against such Brewer for the Penalties by this Act imposed for increasing his Length of strong Beer or Ale, as aforesaid, it shall appear by the Evidence given in behalf of such Brewer, that the strong Beer or Ale so declared, as aforesaid, was increas-

See before, 174.

By 8 G. I. 441, 2. Increases of Brandy, &c. found at Dealers in Brandy, after a former Survey, is to be deemed run, and forfeited.

And by 9 G. II. Post. 609. 610. Every Retailer of spirituous Liquors, who shall increase them by any Addition of Water, or other Liquors, after Account taken by the Officer, forfeits 40 s. for every Gallon so mixed.

And no Brewer shall avoid these Penalties, by proving, that such Increase was made by strong Beer left in the Brew-house of a former Guile,

ed by adding to, or mixing with the same any Beer or Ale that was left in the Brew-house, of a former Guile of his or her brewing, such Brewer shall incur all the said Penalties, except it be also proved by the Oath of one or more credible Witnesses, that the strong Beer or Ale, so added to such Guile, was added to such Guile in the Sight and View of the Gager; the said Evidence, or any other thing to the contrary in any wise notwithstanding.

unless he proves that it was added in the Sight of the Gager:

III. And whereas many Brewers having strong Beer or Ale remaining in their Brew-houses from the time it was brewed, until the next Guile or Brewing, the Quality of which they frequently alter by mixing with the same new small Beer, or old returned Drink, and then add the Beer or Ale so altered to the next Guile, by means whereof His Majesty is often defrauded of His Duties of Excise: Be it therefore declared and enacted by the Authority aforesaid, That if it shall appear to the Gager, that the Quality

And if any small Beer, or old returned Drink, shall be mixed with any strong Beer or Ale remaining in the Brew-house, of a former Guile, and such Mixture shall be added to a Guile of new Drink,

Anno 8 & 9 Gulielmi III. Regis.

Quality of such strong Beer or Ale so remaining in the Brew-house of a former Guile, and added to a Guile of new Drink, as aforesaid, hath been so altered since it was brewed, such Gager shall charge and return all such Beer and Ale so altered and added to a Guile of new Drink, as if the same were then originally brewed, and had never been charged before, and such Brewer shall pay the Duties thereof accordingly.

the Gager shall charge the whole of such Drink so alter'd as new Drink, then originally brewed.

IV. And forasmuch as it is found by Experience, that His Majesty is very much defrauded of His Duties of Excise by many Brewers, who by private Pipes and Stop-Cocks under Ground, and other private Conveyances, have Communication between their strong Beer Tuns, and their small Beer Tuns, whereby they do privately mix the small Beer with their strong Beer or Ale, and also convey their Beer, Ale, or Worts, from the Sight and View of the Gagers appointed to gage and take an Account of the same, which is also prejudicial to other

And whereas great Frauds are carried on by Brewers having private Pipes, Stop-Cocks, &c. under Ground,

for conveying their Beer from the Sight of the Gager, and for mixing the small Beer with their strong,

By the 10 & 11 W. 3. Post. 196. There is a Penalty of 100 l. upon every Distiller keeping such private Pipes.

Brewers who work fair, and pay his Majesty his full Duty:

Be it therefore further enacted by the Authority aforesaid, That every common Brewer, having or keeping any Pipe or Stop-Cock under Ground, or any other private Pipe, or other private Conveyance in or about his Brew-house, by which any Beer, Ale, or Worts, may be conveyed from one Tun or Brewing-Vessel to another, or out of any such Tun or Brewing-Vessel into any other Place, shall before the eight and twentieth Day of April, one thousand six hundred ninety seven,

it is enacted, That every common Brewer having any Pipes or Stop-Cocks under Ground, or any other private Pipes or Conveyances for Beer, Ale, or Worts, out of one Brewing-Vessel into another,

or out of any Brewing-Vessel, into any other Place,

See before, Page 166. 7 & 8 W. III.

Take up or demolish every such Pipe, Stop-Cock, and other private Conveyance, and shall also stop up every Hole in every Tun, Batch, or Float, by which any Beer, Ale, or Worts, may be conveyed into, or out of such Tun, Batch, or Float, or any of them; and that no common Brewer, from and after the said eight and twentieth Day of April, shall have or keep any such Pipe, Stop-Cock, or other private Conveyance, by which any

shall take up and demolish every such Pipe, &c. and stop up every Hole in every Batch or Float, before the 28th of April, 1697.

Anno 8 & 9 Gulielmi III. Regis.

and shall not
hereafter keep
any such Pipe,
Stop-Cock, &c.
for the Pur-
poses afore-
said,

upon pain of
forfeiting the
Sum of 100 l.

any Beer, Ale, or Worts, may
be conveyed from one Tun or
Brewing-Vessel to another, or
out of any such Tun or Brew-
ing-Vessel into any other Place,
nor shall have or keep any Hole
in any such Tun, Batch, or
Float, by which any Beer, Ale,
or Worts may be conveyed in-
to, or out of such Tun, Batch,
or Float, or any of them, on
pain to forfeit for every such
Offence, the Sum of one hun-
dred Pounds.

V. And for the better discover-
ing of all such Pipes, Stop-
Cocks, and other private Con-
veyances aforesaid, be it fur-

And the Gag-
gers are hereby
impowered to
search for such
private Pipes,

ther enacted, That from and
after the said eight and twen-
tieth Day of April, it shall and
may be lawful to and for the
Gagers and Officers of Ex-

*The same Powers to
search for private
Pipes, &c. made use
of as well by Distil-
lers as common
Brewers, &c.
Ante 165.
7 & 8 W. III.*

in the Day-
Time, and in
the Presence of
a Constable,
(Request being
first made, and
Cause declared)
may break up
the Ground,
Wall, Partition,
or other Place;

cise, or any of them, in the
Day-Time, and in the Presence
of a Constable, or other lawful
Officer for the Peace, on Re-
quest first made, and Cause de-
clared, to break up the Ground
in any common Brew-house,
or the Ground near adjoining,
or any Wall, Partition, or other

*Ante 167.
7 & 8 W. III.*

Place, to search for any such private Pipe, or other private Conveyance; and upon finding any such Pipe, or other private Conveyance, to follow the same, and to break up the Ground, House, Wall, or other Partition or Place, through or into which any such Pipe or other private Conveyance shall lead, and to break up, or cut any such Pipe, or other private Conveyance, and to turn any Cock or Cocks, to try and examine whether such Pipe, or other private Conveyance may or can convey any Beer, Ale, or Worts, out of one Tun or Brewing-Vessel into another, or out of any such Tun or Brewing-Vessel into any other Place.

and upon finding any such Pipe or private Conveyance, may follow the same into any Place through or into which it shall lead, and may cut such Pipe, or turn any Cock, to try if such Pipe may convey any Drink out of one Brewing-Vessel into another;

*Ante 167.
7 & 8 W. III.*

VI. Provided always, That in case, upon such Search made, as aforesaid, no such Pipe, or other private Conveyance, shall be found, such Gagers and Officers shall make good the Ground, Wall, or other Place, so broken up, as aforesaid, or make reasonable Satisfaction to the Owner or Owners thereof; and if any common Brewer,

but if upon Search no such Pipe or other private Conveyance be found, such Gager shall make good the Ground, &c. so broken up, or a reasonable Satisfaction;

and if the common Brewer,

or any other Person, shall oppose the Gager in the due Execution of the Powers hereby given, in searching, &c. for Pipes, &c. he shall forfeit 50*l*.

Brewer, or any other Person or Persons whatsoever, shall oppose, obstruct, or hinder any such Gager or Officer in the due Execution of the Powers hereby given and granted, every such Brewer and other Person shall forfeit and lose, for every such Offence, the Sum of fifty Pounds.

By the 7 & 8 W. III. Ante 167. The Penalty for obstructing the Officers in searching for such private Pipes, is but 20*l*.

And by the 10 & 11 W. III. Post. 198. the Distiller or other Person who obstructs the Officer in searching for any private Pipes, forfeits 100*l*.

And Post. 203. The Person who obstructs the Officer in searching for any private Still, Back, &c. forfeits 200*l*.

but the Brewer may make use of any publick Pipes or Stop-Cocks for letting his Worts out of one publick Vessel into another.

VII. Provided nevertheless, and it is hereby declared, That it shall and may be lawful to and for any common Brewer, to keep and make use of any Pipes, Stop-Cocks, or other Conveyances above Ground, which are publick, and in open View, for the letting his Worts out of his Copper into his publick Backs or Coolers, and for the letting his Worts out of such publick Backs or Coolers into his publick Tuns, Batches, or Floats, or out of any publick Tun into his Casks; any thing in this Act, or any other Law or Statute, to the contrary in any wise notwithstanding.

Post. 199. 10 & 11 W. III. A Distiller may use Pipes, Stop-Cocks, or other Conveyance, above Ground, and in open View, for conveying his Wash, &c.

And for the preventing of any Frauds, by keeping private Backs or Tuns,

VIII. And whereas notwithstanding the Penalties already imposed by former Acts, it is found

*The Penalty upon
the common Brewer,
Vintner, &c. for
every such Offence,
by the 15 Car. II.
Ante 53. is 50 l.*

*The Penalty upon
the Distiller, and
all Makers of Low-
Wines and Spirits,
for such Offence is,
by 3 & 4 W. & M.
Ante 117. 20 l.*

by Experience, That several
Brewers do set up and keep pri-
vate Backs and Tuns, by which
His Majesty is much defrauded
of His Duties of Excise, and o-
ther Brewers, who pay their
full Duties are much prejudi-
ced in their Trade thereby: Be
it further enacted by the Au-
thority aforesaid, That if any
common Brewer shall at any
time after the said tenth Day
of April, without Notice there-
of first given at the next Office
of Excise, erect or set up any
Tun, Batch, Float, Cooler, or
Copper, or shall alter or enlarge
any Tun, Batch, Float, Cooler,
or Copper, already erected or
set up, or shall have or keep
any private or concealed Tun,
Batch, Float, Cooler, or Cop-
per, other than such as are o-
penly discovered and known to
be commonly used in his Brew-
house or Place of Brewing, eve-
ry such Brewer shall forfeit and
lose for every Tun, Batch,
Float, Cooler, and Copper, so
erected or set up, altered, or
enlarged, kept private or con-
cealed, without such Notice giv-
en,

no common
Brewer, with-
out first giving
Notice at the
next Office of
Excise, shall
set up any Tun,
Batch, Float,
Cooler, or Cop-
per, nor alter
or enlarge any
Tun already
erected, nor
shall, have, or
keep any pri-
vate Tun,
Batch, Float,
Cooler, or Cop-
per, upon pain
of forfeiting
for every Tun,
&c. so altered
or erected,

the Sum of
200 l.

en, as aforesaid, the Sum of
Two hundred pounds.

And if any
common Brew-
er or Maker of
Cyder, shall de-
liver any Wash,
Tilts, Ale, Beer,
Vinegar Beer,
or Cyder, to
any Distiller,
or Vinegar-
Maker, without
first giving No-
tice to the Ga-
ger, he shall
forfeit 20 s. for
every Barrel of
such Liquors
delivered with-
out such No-
tice;

IX. And be it further enacted by the Authority aforesaid, That if any common Brewer, or Maker of Cyder, brewing or making any Beer, Ale, or Cyder for sale, shall, at any Time after the said Tenth Day of April, deliver to any Distiller or Vinegar Maker, any Wash, Tilts, Ale, Beer, Vinegar-Beer, or Cyder, without first giving Notice to the Gager or Gagers, within whose Division or District such Brewer or Maker of Cyder, doth or shall inhabit, what Quantity of Wash, Tilts, Ale, Beer, Vinegar-Beer, or Cyder, he intends to deliver, and when and to whom he intends to deliver the same, every such common Brewer, or Maker of Cyder, shall forfeit and lose, for every Barrel of Wash, Tilts, Ale, Beer, Vinegar-Beer, and Cyder, delivered without such Notice given, as aforesaid, the Sum of Twenty shillings.

By 15 Car. II.

Ante 65, 66, There is a Penalty of 20 s. the Barrel upon the Common Brewer, if he delivers or carries out his Beer or Ale to his Customers but between the Hours there mentioned.

And the 7 & 8 W. III. Ante 151. Directs between what Hours the Distiller shall distill or carry out Low Wines and Spirits, under a Penalty of 10 l.

By the same Act, Ante 154. There is a Penalty of 40 s. a Barrel if a Maker of Vinegar or Sweets, sell, or deliver out any Vinegar or Sweets but at such Times as are there mentioned.

And by 10 & 11 W. III. Post. 216, 217. No Vinegar-Maker shall receive Liquors, &c. proper for Vinegar, nor deliver out Vinegar in Casks, &c. without Notice to the Gager, but between the Hours there mentioned, under a Penalty of 50 l.

X. And whereas it is found by Experience, That notwithstanding

See the Notes Ante
53. 15 Car. II. and
116. 3 & 4 W. & M.

ing the Penalties imposed by former Acts, many Distillers do erect and set up private Backs, Stills, and other Vessels, by which His Majesty is much defrauded of His Duties of Excise; be it therefore enacted by the Authority aforesaid, That no common Distiller, or Maker of Low-Wines, Spirits, or Strong-Waters for Sale or Exportation, shall, at any Time after the said Tenth Day of April, erect or set up any Tun, Cask, Wash-Batch, Copper, Still, or other Vessel, for the brewing, making, or keeping any Worts, Wash, Low-Wines, Spirits, or Strong-Waters, nor alter or enlarge any Tun, Cask, Wash-Batch, Copper, Still, or other Vessel, already erected or set up, nor shall have or keep any private or concealed Tun, Cask, Wash-Batch, Copper, Still, or other Vessel, nor any private or concealed Ware-house, Store-house, Cellar, or other Place, for the brewing, making, laying, or keeping any Worts, Wash, Low-Wines, Spirits, or Strong-Waters,

and no common Distiller shall set up any Tun, Cask, Wash-Batch, Copper, Still, or other Vessel, nor alter or enlarge any such Tun or Vessel already set up;

nor have or keep any private Tun, Cask, Wash-Batch, Copper, Still, or other Vessel, nor any private Warehouse, Storehouse, or other Place, for the brewing, making, laying, or keeping any Worts, Wash, Low-Wines, or Spirits,

without Notice
first given at
the next Office
of Excise, up-
on pain of for-
feiting for eve-
ry such Offence
the Sum of 20 l.

Waters, without first giving
Notice thereof at the next Of-
fice of Excise, within the Limits
or Jurisdiction whereof he or
they do or shall inhabit, upon
pain to forfeit for every Tun,
Cask, Wash-Batch, Copper,
Still, Ware-house, Store-house,
Cellar, or other Place so erected
or set up, altered, or enlarged,
kept private, or concealed, the
Sum of Twenty pounds; and
that all and every Person or
Persons, in whose Occupation
any House, Out-house, or other
Place whatsoever is or shall be,
where any such private or con-
cealed Tun, Cask, Wash-
Batch, Copper, Still, Ware-
house, Store-house, or Cellar,
shall be discovered or found, shall
also forfeit and lose the Sum of
Fifty pounds.

*Note, This Act does
not give an addi-
tional Penalty of 20 l.
besides the Penalty
of 20 l. by the 3 & 4
W. & M. Ante 117.
for the Acts differ.
Private Tun, &c.
found in the Posses-
sion of a Third Per-
son, forfeits 50 l.*

*Whereas the Penalty
by the former Act
was but 20 l. upon
the Person in whose
Possession such pri-
vate Tun, &c. was
found.*

and if any such
private Tun,
&c. shall be
found in the
Possession of
any other Per-
son, he shall
forfeit the Sum
of 50 l.

and every Per-
son making or
keeping any
Materials fit for
Distillation,
and having in
his Possession
any Still or

XI. And it is hereby further
enacted and declared, That
from and after the said Tenth
Day of April, every Person
or Persons, making or keeping
any Wash, Cyder, or other
Materials fit for Distillation,
and having in his or their Pos-
session or Occupation, any Still,

See before 117.

3 & 4 W. & M.

What notices are required of all Persons making Low-Wines or Spirits for Sale.

or Stills containing Twenty Gallons, or upwards, Proof being made thereof by the Oath of One or more credible Witnesses, before some Justice of the Peace, who is hereby impowered to administer the same, shall be deemed and taken to be a common Distiller for Sale, and shall be liable to the several Rates and Duties of Excise, and subject to the several and respective Penalties and Forfeitures imposed by this or any former Act now in Force; the said Act, or any other Law or Statute to the contrary in any wise notwithstanding.

Stills, containing 20 Gallons, or more, shall be deemed a common Distiller for Sale, and liable to the Duties of Excise, and the Penalties, &c. imposed by this, or any former Act;

XII. And be it further enacted by the Authority aforesaid, That all the Fines, Penalties, and Forfeitures by this Act imposed, shall be sued for, recovered, and levied by such Ways, Means, and Methods, as any Fine, Penalty, or Forfeiture is or may be recovered by any Law or Laws of Excise, or by Action of Debt, Bill, Complaint, or Information in any of His Majesty's Courts of Record at Westminster, and that one Ho-

and all the Fines and Forfeitures by this Act imposed shall be recovered as directed by any Law of Excise, or in the Courts at Westminster;

ety

Anno 8 & 9 Gulielmi III. Regis.

one Moiety to
the King, the
other Moiety to
the Informer.

ety of every such Fine, Penal-
ty, or Forfeiture shall be to His
Majesty, His Heirs, and Suc-
cessors, and the other Moiety to
him or them that shall discover,
inform, or sue for the same.

This Clause re-
cites the Act of
the 2 W. & M.

XIII. And whereas by an Act
made in the Second Year of the
Reign of His Majesty and the
late Queen Mary, of blessed Me-
mory, intituled, An Act for the

and takes No-
tice that
whereas seve-
ral Persons had
been encourag-
ed by that Act
to set up Works
for distilling
from Corn,
it enacts, That
all Persons who
have already
set up any
Works for
making Low-
Wines or Spi-
rits from Malt
Drink or Cy-
der,

incouraging the distilling Brandy
and other Spirits from Corn, and
for laying several Duties on Low-
Wines, it was enacted and de-
clared, That it should and might
be lawful to or for any Person
or Persons, during the Conti-
nuance of that Act, to make,
draw, or distil for Sale, or to
be retailed, any Low-Wines or
Spirits from Drink brewed
from malted Corn ; upon the
Incouragement of which said
Act, many Persons have, at
great Charge, set up Works
for distilling from Corn ; and
the said Act being since expir-
ed, be it therefore further en-
acted and declared by the Autho-
rity aforesaid, That it shall and
may be lawful to or for any
Person

The 2 W. & M.
cap. 9. sect. 12.
Ante 114.

By 9 G. II. Post. 631. All Persons who have exercised the Trade of Distillation for 7 Years, or on the 25 of March, 1736. were Apprentices to the same, may follow any other Trade in any Town or Place, notwithstanding any Grant or Custom to the contrary.

The Intent of this Clause was to exempt all Persons carrying on the Trade of a Distiller from being prosecuted for or by reason of his not being free of the Distillers Company, or for not having serv'd as an Apprentice to that Occupation.

Person or Persons who have already set up any Works or Offices, or who shall hereafter set up any Works or Offices for that purpose, and thereof shall give Notice to the Commissioners of Excise, within Ten Days after the entering such Office or Work, to make, draw, or distil for Sale, or to be retailed, any Low-Wines or Spirits from Drink brewed from malted Corn or Cyder, and to rectify and refine any such Spirits of their own making only, paying the Duties, and being subject to all Fines and Penalties as other Distillers are; any Law, Charter, or other Thing to the contrary notwithstanding.

or who hereafter shall set up any Works for that Purpose, and paying the Duties, and being subject to all Fines and Penalties, as other Distillers are, and giving Notice of such Works, &c. to the Commissioners of Excise within 10 Days after the entering such Office, &c. to work, may distill for Sale, &c. notwithstanding any Law or Charter to the contrary.

C A P. XXI.

By an Act 8 & 9 W. III. intituled, An Act for granting to His Majesty certain Duties upon Malt, Mum, Sweets, Cyder, and Perry, as well towards carrying on the War against France, as for the necessary Expence of His Majesty's Household, and other Occasions, it is enacted in these Words, viz.

It having been the Practice of some Persons, who make Cyder from Fruit of their own Growth, to sell such Cyder in Busbells, Pecks, Quarts, and Pints, and other small Measures, and to refuse to pay any Duty, pretending that they are not Retailers, nor liable to any Duty, because such Cyder was made of and from Fruit of their own Growth; though the several Attorney Generals for the time being, before whom Cases of the like kind had been occasionally laid, were of Opinion, (of which Opinion the Traders had Notice) That all Retailers, in the proper Sense of the Word, viz. Persons who sell Cyder by Pints, Quarts, Pot-tles, and such like small Measures, were liable to pay the Duties of 10 s. and 8 d. whether such Cyder was

By this Act it is declared,

who shall be deemed a Retailer of Cyder or Perry;

and it is enacted,

I. For the avoiding of Disputes in charging of the Duties upon Cyder and Perry, be it enacted and declared, That every Person, who shall buy any Cyder or Perry, or any Fruit to make into Cyder or Perry, and shall sell any of the Cyder or Perry so bought or made by the Hogshead, or any greater or lesser Measure, shall be deemed and taken to be a Retailer of Cyder or Perry, and shall be chargeable with the Duties for such Cyder and Perry so sold or bought for sale.

II. And be it further enacted, That from and after the said Twentieth Day of April, One thousand six hundred ninety and seven, during the Continuance from Fruit of their own Growth, and sell it by Wholesale, and that Sellers of Cyder by Retail Measures, though made by them, from Fruit of their own Growth, were liable.

For the quieting therefore of all Disputes, and that it might be judicially determined, whether such Persons were Retailers, and liable to the Duties of Excise, or not; a Bill was brought in the Court of Exchequer against a Person who retail'd Cyder made from Fruit of his own Growth; and in Hillary Term, 1736. upon a full Hearing of Council on both Sides, the Court declar'd their Opinion to be, That all Persons who sold Cyder in small Measures, or in any Quantity less than an Hogshead, though of and from Fruit of their own Growth, were Retailers of Cyder, within the Meaning of the Excise Laws, and liable to the Duty of 10 s. 8 d. for every Hogshead.

of

See before, Pages 53, 117, 184, The different Penalties upon Brewers, Distillers, &c. for omitting to give Notice.

And see before Pages 165, 181, and Post. 197. The Penalties upon Brewers, Distillers, &c. for having any private Pipes, Store-houses, &c.

See 10 & 11 W. III. Post. 207 The Definition of Sweets.

And Post 208. Who shall be deem'd Makers of Sweets for Sale.

By 6 G. I. Post. 414. Sweets that have paid the Duties, must not be removed without a Certificate, and Post. 415, 416. The Makers of Sweets who shall send them out, and the Vintner who shall receive them, without a Certificate, forfeits the Sweets, and 10 s. for every Gallon so sent out, together with the Cask, &c. What shall be deemed a Barrel of Beer or Ale, within the Bills of Mortality, see before Pages 10,

11, 35, 36, 99.

See the Measure of a Barrel of Beer or Ale, out of the Bills of Mortality, Ante 97.

By 10 & 11 W. III. Post. 219. 34 Gallons shall be returned for a Barrel of Vinegar throughout the Kingdom. And 11 & 12 W. III. Post. 234. directs, that all Inn-keepers, Victuallers, and all Persons keeping publick Houses, shall sell their Beer and Ale, by a full Ale Quart or Pint, according to the Standard in the Exchequer, under a Penalty, not less than 40 s. nor under 10 s. See Post. 235. the Duty of the Chief Magistrate in such City, Town, &c. with respect to this Standard, and Post. 240. If the Mayor, &c. neglect his Duty therein, he forfeits 5 l.

of this Act, no Sweet-Maker, or other Person, making Sweets, shall erect, set up, or make use of any sleeping Tub, Tun, Cask, or other Vessel, for the making or keeping of Sweets, without first giving Notice thereof at the next Office of Excise, upon pain to forfeit and lose for every such sleeping Tub, Tun, Cask, and other Vessel, so erected, set up, or made use of, the Sum of Fifty pounds.

III. And to the end all His Majesty's Subjects may know the Content of the Winchester Bushel, whereunto this Act refers, and that all Disputes and Differences about Measure may be prevented for the future; it is hereby declared, That every round Bushel, with a plain and even Bottom, being made Eighteen Inches and a half wide throughout, and Eight Inches deep, shall be esteemed a legal Winchester Bushel according to the Standard in His Majesty's Exchequer.

That no Sweet-Maker, shall erect any sleeping Tub, &c. for making or keeping of Sweets, without Notice given at the next Office of Excise, upon pain of forfeiting 50 l. for every Tub, &c. so made use of.

And that all Persons may know the Contents of the Winchester Bushel, and to prevent all Disputes about Measure, it is declared, That every round Bushel, being made 18 Inches and a half wide throughout, and 8 Inches deep, shall be esteemed a legal Winchester Bushel.

Anno decimo & undecimo

Gulielmi III. Regis.

C A P. IV.

An Act to prohibit the excessive distilling of Spirits and Low-Wines from Corn, and against the exporting of Beer and Ale, and to prevent Frauds in Distillers.

[That is, so much of the Act that is now in Force, and relates to the preventing the Frauds of Distillers.]

This Clause recites the Frauds carried on by Distillers having private Store-houses, Stills, &c. for keeping Wash, &c.

I. **W**hereas it is found by Experience, That His Majesty hath been very much defrauded of his Duties upon Low-Wines and Spirits by many Distillers and other Persons, who keep or set up private and concealed Ware-houses, Store-houses, Cellars, or other Places, or private or concealed Stills, Backs, or other Vessels, for the making, preparing, or keeping Wash, Low-Wines, Spirits, or other Materials, fit for Distillation, and by private

In Pipes

Pipes and Stop-Cocks, and other private Conveyances, have Communication between their private and publick Backs and other Vessels, by which they do privately convey their Wash or other Liquors fit for Distillation, from one Back or other Vessel to another, by means whereof the Officers cannot take and keep a true and distinct Account of such Wash and other Liquors fit for Distillation, nor of the Low-Wines and Spirits made or drawn from the same : And whereas the **Sag-** and that the Officers were not sufficiently impowered upon Suspicion to enter such Houses, without the Consent of the Possessors thereof, **ers and Officers of Excise are** not sufficiently impowered by Law, upon Suspicion or Knowledge of such Frauds, to enter the Houses or Places, where the same are practised, without Consent of the Possessors thereof, or upon Entry and Discovery of such Frauds, cannot find out or discover the Person or Persons concerned therein, by reason that the true Owner or Owners of such Warehouses, Store-houses, Cellars, or other Places, Stills, Backs, or other Vessels, Spirits, Low-Wines,

and private Pipes, &c. for conveying Wash, &c. from one Vessel to another ;

and that the Officers were not sufficiently impowered upon Suspicion to enter such Houses, without the Consent of the Possessors thereof,

or upon Entry to find out the Persons concerned therein, or to discover the Frauds by reason the true Owners would not

appear or claim
any Interest
therein,

it is enacted,
That every
Distiller shall
before the 28th
of February,
1698. demolish
all private
Pipes and Con-
veyances, and
stop up every
Hole in any
Back, &c.

Wines, Mash, or other Mate-
rials, fit for Distillation, will
not appear or claim any Interest
therein, but frequently disown
the same: Be it therefore en-
acted by the Authority aforesaid,
That every Distiller having and
keeping any private Pipe or
Stop-Cock, or other private
Conveyance, by which any
Mash or other Liquors fit for
Distillation may be conveyed
from one Back or Vessel to an-
other, or from any such Back or
other Vessel to their Still or
Stills, or into any other Place,
shall before the eight and twen-
tieth Day of February, One thou-
sand six hundred ninety eight,
take up or demolish every such
Pipe, Stop-Cock, or other pri-
vate Conveyance, and shall al-
so stop up every Hole in every
such Back or Mashbatch, by
which any Mash or other Li-
quors fit for Distillation may be
conveyed into or out of such
Back or Mashbatch, or any of
them; and that no Distiller,
from and after the said Eight
and twentieth Day of February,
shall have or keep any private
Pipe,

and that every
Distiller who,
after the 28th
of February,
1698.

Pipe, Stop-Cock, or other private Conveyance, by which any

shall keep such private Pipes,

Wash or other Liquors fit for Distillation, may be conveyed

By 3 & 4 W. & M. Ante 117. there is a Penalty of 20 l. upon every Distiller for having any private Tun, Cask, Ware house, &c.

from one Back or other Vessel to another, or from any such Back or other Vessel to his or her Still or Stills, or into any

And Ante 184. there is a Penalty of 200 l. on the common Brewer for altering any Tun, &c. without Notice.

other Place, nor shall have or keep any Hole in any such Back or Washbatch, by which any

or any Hole in any Back, whereby Liquors may be privately conveyed into or out of such Back, &c.

Wash, or any other Liquors fit for Distillation, may be conveyed

And see 15 Car. II. Ante 53, 54. And 8 & 9 W. III. Ante 187. The Penalties upon common Brewers, &c. for having private Tuns, Casks, Warehouses, &c.

into or out of such Back or Washbatch, or any of them,

on pain to forfeit for every such Pipe, Stop-Cock, Conveyance, and Hole, the Sum of One hundred Pounds.

he shall forfeit the Sum of 100 l.

And see before, 180.

ance, and Hole, the Sum of One hundred Pounds.

II. And for the better discovering of all such Pipes, Stop-Cocks, and other private Conveyances aforesaid, be it further enacted, That from and after the said eight and twentieth Day of February, it shall and may be lawful to and for the Gagers and Officers of Excise, or any of them, in the Day Time, and in the Presence of a Constable or other lawful Officer for the Peace (who are

And the Gagers are hereby empowered to search for private Pipes in the Day-Time, and in Presence of a Constable; and (Request being first made, and Cause declar'd)

hereby

may break up
the Ground, or
any Wall, Par-
tition, or other
Place, to search
for such Pipes,
&c.

and upon find-
ing such Pipes,
&c. may fol-
low the same
through or into
any Place
where it shall
lead,

and may cut
such Pipe, or
turn any Cock,
to try if such
Pipe may con-
vey any Wash
out of one Di-
stillling-Vessel
into another :

But if upon
Search no such
Pipe or private
Conveyance
shall be found,

hereby required to be aiding and
assisting therein) on Request
first made, and Cause declared,
to break up the Ground in any
Distilling-house, or the Ground
near adjoining, or any Wall,
Partition, or other Place, to

search for any such Pipe, Stop-
Cock, or any other private Con-
veyance ; and upon finding
such Pipe or other Conveyance,
to break up the Ground, House,
Wall, or other Partition or
Place, through or into which
any such Pipe or other Convey-
ance shall lead ; and to break
up or cut any such Pipe or o-
ther Conveyance ; and to turn
any Cock or Cocks, to try and
examine whether such Pipe or
other Conveyance, may or can
convey any Wash or other
Liquors fit for Distillation,
out of one Back or Vessel in-
to another, or from any such
Back or Vessel into any Still
or Stills, or into any other
Place.

III. Provided always, That
in case upon such Search, no such
Pipe or other private Convey-
ance shall be found, such Sag-
ers

*The same Powers to
search for private
Pipes made use of by
Brewers as well as
Distillers, are given
by 7 & 8 W. III.
Ante 165.*

*And by the 8 & 9
W. III. Ante 181.
with respect to com-
mon Brewers.*

Ante 182.

See before, 167.

7 & 8 W. III. and
Post. 202.

ers and Officers of Excise shall make good the Ground, Wall, House, or other Place, so broken up, as aforesaid, or make reasonable Satisfaction to the Owner or Owners thereof, to be adjudged by two of the next Justices of the Peace, whereof one to be of the Quorum; or the Party injured shall be at liberty to bring his Action for the Damages by him sustained; and what shall be adjudged by the said Justices, or recovered upon such Action, shall be paid out of His Majesty's Revenue of Excise, by the Commissioners thereof for the

the Gager shall make good the Ground, &c. so broken up, or a reasonable Satisfaction, to be adjudged by the two next Justices of the Peace, or the Party injur'd may bring his Action, &c.

By 7 & 8 W. III.
Ante 167. If a
Brewer opposes an
Officer in searching
for such private
Pipes, he forfeits
20 l.

By 8 & 9 W. III.
Ante 183. The Pe-
nalty for such Ob-
struction is increas-
ed to 50 l.

time being: And if any Distiller, or any other Person or Persons whatsoever, shall oppose, obstruct, or hinder any such Gager or Officer in the due Execution of the Powers hereby given and granted, every such Distiller, and other Person, shall forfeit and lose, for every such Offence, the Sum of One hundred Pounds.

And if any Distiller, or any other Person, shall oppose the Gager in the due Execution of the Powers hereby given, he shall forfeit the Sum of 100 l.

IV. Provided nevertheless, and it is hereby declared, That it shall and may be lawful, to and

for

But the Distiller may make use of publick Pipes for letting his Wash out of one publick Vessel into another.

for any Distiller, to keep and make use of any Pipe, Stop-Cock, or other Conveyance above Ground, which are publick, and in open View, from one End to the other, for the letting his Wash out of his publick Coolers into his publick Backs or Washbatches, and for conveying his Wash or Worts out of such publick Back or Washbatch into his publick Stills; any thing in this Act, or any other Law or Statute to the contrary, in any wise notwithstanding.

In 8 & 9 W. III. Ante 183. is the like Clause in favour of the common Brewer.

And any Gager knowing or suspecting any private Stills, &c. to be set up in any House or Place,

V. And be it further enacted by the Authority aforesaid, That in case the Gagers or Officers of Excise, or any of them, shall know, or have cause to suspect any such private or concealed Still, Back, or other Vessel, Spirits, Low-Mines, Wash, or other Materials, preparing for Distillation, to be set up or kept in any House or Place, and shall make Affidavit before one or more Justice or Justices of the Peace for the County or Place where he shall so know or suspect

and making Affidavit before any Justice, &c. for the Place where, &c.

such private or concealed Still, ^{he shall so sus-}
 Back, or other Vessel, Spirits, ^{spect such pri-}
 Low-Wines, or Materials, pre- ^{vate Still, &c.}
 paring for Distillation, are or
 shall be so set up or kept, and shall
 in such Affidavit declare the ^{setting forth}
 Grounds of such his Knowledge ^{the Grounds of}
 or Suspicion, then and in such ^{his Knowledge}
 Case, it shall and may be lawful ^{or Suspicion,}
 for such Officer or Officers, in ^{then by Virtue}
 the Day Time, and in the Pre- ^{of a Warrant}
 sence of a Constable or other law- ^{from such Ju-}
 ful Officer of the Peace (who are ^{stice of the}
 hereby required to be aiding and ^{Peace to such}
 assisting therein) by Warrant ^{Officer of Ex-}
 from such Justice or Justices of ^{cise, he in the}
 the Peace, before whom such Af- ^{Day Time, and}
 fidavit shall be made, to be direct- ^{in the Presence}
 ed to such Officer or Officers of ^{of a Constable,}
 Excise (which Warrant the said ^{may break o-}
 Justice or Justices of the Peace ^{pen the Door of}
 are hereby authorized and requir- ^{such House,}
 ed to grant) to break open the ^{&c.}
 Door, or any Part of such House
 or Place where he or they shall
 so know or suspect such private
 or concealed Still, Back, or
 Vessel, Spirits, Low-Wines, or
 Materials, for Distillation, are so
 set up or kept; and to enter into
 such House or Place, and to seize
 all

*Post. 226. There is a
 Penalty of 200 l.
 upon every Person
 in whose Custody
 any private Still,
 Back, or other Ves-
 sel is found.*

*where he su-
 spect such pri-
 vate Still, &c.
 is set up or
 kept;*

and to enter
such House and
seize the Vessels, Spirits,
&c. found there,
and keep them
in the Place
where found,
and if not
claimed in 20
Days after seizure, by the
Owner, then
the said Stills,
&c. shall be
absolutely forfeited, and may
be sold at the
next General
Day of Sale,

all such Stills, Backs, or other
Vessels, and also all such Spirits,
Low-Wines, Wash, or other Ma-
terials for Distillation, that shall
be found therein, and to detain
and keep the same in such House
or other Place where he or they
shall find the same so kept private
or concealed; and in case the
same shall not, within Twenty
Days next after such Seizure, be
claimed by the true and lawful
Owners thereof, then the said
Stills, Backs, and other Vessels,
Spirits, Low-Wines, and Ma-
terials for Distillation, shall be
absolutely forfeited, and shall
and may be sold at the next Ge-
neral Day of Sale, to be appoint-
ed by the Commissioners of Ex-
cise, or their Officer or Officers
respectively after the said Twenty
Days are expired; One Moiety
of the Proceed thereof (all neces-
sary Charges being first deducted
out of the whole) to be paid to the
Use of His Majesty, His Heirs,
and Successors, and the other
Moiety to the Party or Parties
who shall so discover and seize
the same; and in case such Stills,
Backs,

*Note, There must be
an Adjudication of
the Forfeiture before
there can be a Sale.*

*A Doubt arising up-
on this Clause is ex-
plain'd afterwards,
Page 225.*

to be appoint-
ed by the Com-
missioners of
Excise, or their
Officers, after
the Expiration
of the 20 Days;
one Moiety to
the King, the
other Moiety
to the Inform-
er, after
Charges deduct-
ed out of the
whole;

Backs, and other Vessels, Spirits, Low-Wines, and Materials for Distillation, shall within the said Twenty Days be claimed by any Person or Persons whatsoever, the Person or Persons so claiming the same, shall forfeit and lose for every such Warehouse, Storehouse, or other Place, in which any such Still, Back, or other Vessel shall be found, and also for every such Still, Back, and other Vessel found therein, the Sum of Two hundred pounds.

and if such Stills, &c. are claimed within the 20 Days, the Person claiming the same, forfeits for every such Warehouse, &c. in which such Still, &c. shall be found, and for every Still, Back, &c. the Sum of 200 l.

The same Provision before Page 182. if no private Pipe, &c. is found upon search.

VI. Provided always, That in case upon such Breaking open any such Door or House, no such private or concealed Back, Still, or other Vessel, Spirits, Low-Wines, Wash, or other Materials for Distillation, shall be found, such Gager and Officers of Excise shall make good the House or Place so broken up, as aforesaid, or make reasonable Satisfaction to the Owner or Owners thereof, to be adjudged by Two of the next Justices of the Peace, whereof one to be of the Quorum; or the Party injured shall be at liberty

but if no private Back, &c. shall be found,

such Gager is to make good the House so broken up,

or to make such Satisfaction, as Two of the next Justices shall adjudge, or

the Party may bring his Action for his Damages, which Damages shall be paid out of the Revenue of Excise;

and if any Distiller, or any other Person, shall oppose the Gagers in the due Execution of the Powers hereby given, he shall forfeit the Sum of 200 l.

All which Penalties shall be recovered, as by any Laws of Excise now in force any Fine or Penalty is recoverable;

One Moiety to the King, the other Moiety to the Informer.

erty to bring his Action for the Damages by him sustained; and what shall be adjudged by the said Justices, or recovered upon such Action, shall be paid out of His Majesty's Revenue of Excise, by the Commissioners thereof for the time being; and if any Distiller, or any other Person or Persons whatsoever, shall oppose, obstruct, or hinder any such Gager or Officer, so authorized, as aforesaid, in the due Execution of the Powers hereby given and granted, every such Distiller, or other Person, shall forfeit and lose the Sum of Two hundred pounds; all which said Penalties shall be recovered and levied by the same Means and Methods as any Fine or Penalty imposed by any Law of Excise now in Force is recoverable; One Moiety of which said Forfeiture shall be to His Majesty, His Heirs, and Successors, and the other Moiety to him or them that will discover, inform, or sue for the same, as aforesaid.

See the Notes in Pages 167, 198, and 183. in relation to Officers obstructed in searching for private Pipes, Backs, &c.

Who is to be deemed a common Distiller, see before 188.

By 7 & 8 W. III. Ante 142. If the Gauger finds any Materials mix'd with the Malt Drink, he may charge the Low-Wines drawn from the Drink so mix'd with the Duty of 12 d. a Gallon.

See 7 & 8 W. III. Ante 150. and 10 & 11 W. III. Post. 223. 4 Ann. Post 323. further Directions to the Officers in charging the Duty upon Low-Wines, Spirits, &c.

VII. And whereas many Distillers, on pretence of rectifying of Spirits, do mix Spirits with Wash and other Liquors, and afterwards distil the same, where- by His Majesty's Duties on Low-Wines are avoided, and not duly answered and paid, as by the former Acts is directed and appointed; for prevention where- of, be it enacted and declared by the Authority aforesaid, That all Spirits made or drawn by any Distiller from any Mixture of Spirits with any kind of Wash or other Liquor (except common Water) shall be deemed and taken to be Low-Wines, and shall be chargeable with the Duties already set and imposed on Low-Wines drawn from Foreign Materials.

And for avoiding of Frauds by mixing of Spirits with Wash, it is enacted, That all

Spirits drawn from any Mixture of Spirits with Wash, or other Liquors (except Water) shall be chargeable with the Duty on Low-Wines drawn from Foreign Materials.

Anno

Anno decimo & undecimo

Gulielmi III. Regis.

C A P. XXI.

An Act for laying further Duties upon Sweets, and for lessening the Duties, as well upon Vinegar, as upon certain Low-Wines and Whale-Fins, and the Duties upon Brandy imported, and for the more easy raising the Duties upon Leather, and for charging Cynders, and for permitting the Importation of Pearl Ashes, and for preventing Abuses in the brewing of Beer and Ale, and Frauds in Importation of Tobacco.

[That is, so much of it as relates to the Duties of Excise.]

By this Act

I. **W**E Your Majesty's most dutiful and loyal Subjects the Commons of England, in Parliament assembled, as a further Supply for Your Majesty's necessary Occasions, have given and granted unto Your Majesty the Rates and Duties herein after mentioned,

EXCISE;

and do humbly beseech Your Majesty, that it may be enacted; and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That there shall be raised, levied, collected, and paid, to and for the Use of Your Majesty, Your Heirs, and Successors, for and upon all Sweets made or to be made within the Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, for Sale (over and above all former Duties already granted upon Sweets, and which are to continue during the respective Terms granted in the same) the Rates and Duties following (that is to say)

a Duty of 1 $\frac{1}{2}$ 16 s. is laid

For every *Barrel of Sweets* upon every *Barrel of Sweets*
made for Sale, from and after *made for Sale,*
 the Twenty fourth Day of *March,*
 One thousand seven hundred, and
 before the Five and twentieth
 Day of *March,* which shall be
 in

and so in proportion, to be paid by the Maker.

in the Year of our Lord, One thousand seven hundred and six, the Sum of Six and thirty shillings: The said Duties to be paid by the Maker and Makers of the said Sweets, and so in proportion for greater or lesser Quantities.

This Duty upon Sweets is continued for 99 Years by the 5 Ann. Post. 333. And by the 6 Ann. Post. 357. continued for 2 Years longer.

And here follows a Definition of Sweets.

II. And it is hereby declared, That all Liquors made by Infusion, Fermentation, or otherwise, from Foreign Fruit or Sugar, or from Fruit or Sugar mixt with other Materials, and commonly made use of for recovering, increasing, or making of any kinds of Wine or Cyder, or of any Liquor, called *Wine*, shall be deemed to be Sweets within the Meaning of this and all former Acts for laying Duties on Sweets; and that the respective Duties imposed on Sweets by every of the said former Acts are chargeable by the Barrel, and so in proportion for any greater or lesser Quantity; and that any Person who is a Retailer of, or shall at any Time sell or make use of any the Liquors aforesaid, for any

It is hereby declared what shall be deemed Sweets,

And any Persons retailing

and who shall be deemed Makers of Sweets for Sale.

any the Purposes before mentioned, and in whose Custody, any Quantity of such Sweets, exceeding Two Gallons, shall be found, shall be deemed and taken to be a Maker of Sweets for Sale within the Meaning of this and the said former Acts.

any of the Liquors aforesaid, having above 2 Gallons of Sweets in their Custody, shall be deemed Makers of Sweets for Sale.

See before Page 192. Several Notes in relation to Makers of Sweets.

III. Provided always, and be it enacted by the Authority aforesaid, That all Refiners of Sugar, who shall, before the First Day of June, One thousand six hundred ninety nine, enter into a Bond or Bonds to His Majesty, of the Penal Sum of five hundred pounds, upon Condition that he or they shall not sell, deliver out, or dispose of any Sweets or Liquors, commonly called Syrups, made from Sugar (except Melasses) or make use of the same, in making, or increasing, or improving any Wine, Cyder, or Perry, or any Liquor, called Wine, shall not be chargeable with the Duties of Sweets or Syrups hereby imposed, which he or they shall make from Sugar, until he or they shall so sell, dispose, or make

And all Refiners of Sugar, who before the 1 June, 1699. shall enter into a Bond for 500 l. not to sell any Sweets, &c. or use them in making, increasing, or improving Wine, Cyder, Perry, or any Liquor, called Wine, shall not be chargeable with this Duty of Sweets till sold, or made use of.

Anno 10 & 11 Gulielmi III. Regis.
make use of such Sweets or Li-
quors made from Sugar.

and this Duty
upon Sweets is
appropriated,
as the present
Duties upon
Sweets, and the
Duties upon
Malt are appro-
priated by the
Malt Act of
the 8th of W. 3.

IV. And it is enacted by the Au-
thority aforesaid, That the Du-
ties on Sweets hereby granted,
shall be applied, and are hereby
appropriated for the same Uses
and Purposes, to which part of
the present Duties on Sweets,
with all the Duties on Malt, are
appropriated, by an Act of Parlia-
ment made in the Eighth Year
of His Majesty's Reign.

This Clause
takes Notice
that by Means
of the different
Duties imposed
on Vinegar,
Vinegar Beer,
or Liquors pre-
pared for Vine-
gar,

the same Li-
quor is twice
charged in dif-
ferent Opera-
tions;

and that though
Rape-Vinegar
is fitter for Ex-
portation than
any other
Vinegar,

V. And whereas by virtue of
several Acts of Parliament now
in Force, there are several dif-
ferent Rates and Duties im-
posed on Vinegar, Vinegar-
Beer, or Liquors prepared for
Vinegar, made within this
Kingdom for Sale, by which
means the same Liquor is twice
charged in different Operati-
ons; and it is found by Ex-
perience, that Vinegar made
by passing through Rape, is
much better for any Use at
Home, and fitter for Exporta-
tion than any other Sort of Eng-
lish Vinegar; and that the high
Duties chargeable on Rape-
Vinegar by the former Acts, are

*The Duties hereby
repeal'd and alter'd
are laid by 12 Car. II.
Ante 4.*

*And by 12 Car. II.
Ante 29.*

*And by 4 & 5 W. &
M. Ante 127.*

*And by 5 & 6 W. &
M. Ante 135.*

By the 4 Ann.

*Post. 310. The Duty
of 2 s. and 4 d. part
of the 8 s. laid upon
every Barrel of Vine-
gar made from Eng-
lish or Foreign Mate-
rials, is continued.*

*And by the 8 Ann.
Post. 463. An ad-
ditional Duty of 9 d.
more.*

so great a Discouragement to
the Bakers thereof, that little
or none is made, whereby His
Majesty is defeated of the said
high Duties, and the Nation
deprived of a good and sound
Commodity; be it therefore
enacted by the Authority afore-
said, That from and after the
Tenth Day of May, One thou-
sand six hundred ninety nine,
all the Duties on Vinegar,
Vinegar-Beer, and Liquors pre-
paring for Vinegar, which might
be chargeable after the said
Tenth Day of May, One thou-
sand six hundred ninety nine, by
virtue of the said former Acts,
or any of them, shall cease and
determine.

VI. And be it further enacted by
the Authority aforesaid, That
from and after the said Tenth
Day of May, One thousand six
hundred ninety nine, there shall
be raised, levied, collected, and
paid,

yet by reason
of the high Du-
ties none is
made;

it is enacted,
That all the
Duties impos-
ed upon Vine-
gar by former
Acts, shall
cease, after the
10th of May,
1699.

and that after
the 10th of
May, 1699.

*Post. 219. 34 Gal-
lons according to the
Standard Ale Quart
in the Exchequer,
shall be return'd for
a Barrel of Vinegar.*

For and upon every Barrel of
Vinegar, Vinegar-Beer, or Liquors
preparing for Vinegar, which shall
be brewed or made of any English
there shall be
paid a Duty of
8 s. and so pro-
portionably for
every Barrel of
Vinegar, Vine-
gar-Beer, or
Liquors prepar-
ing for Vinegar,

made of *English* or *Foreign* Materials, by any Person or Persons whatsoever, for Sale, and so in proportion for a greater or lesser Quantity, the Sum of *Eight Shillings*, to be paid by the Maker thereof, in the Manner hereafter in this Act expressed.

And this Duty upon Vinegar is to continue, and to be appropriated in the following Manner;

VII. And it is hereby enacted and declared by the Authority aforesaid, That the Duties on Vinegar, Vinegar-Beer, and Liquors preparing for Vinegar, hereby granted, shall be raised and paid, during the respective Terms hereafter mentioned, and no longer; and the Monies thereby arising shall be paid, applied, and disposed, to and for the respective Uses and Purposes following; that is to say, Six pence, part of the said Duty of Eight Shillings for every Barrel of Vinegar, Vinegar-Beer, or Liquor preparing for Vinegar, shall be raised, collected, and paid to His Majesty, during His Life, in lieu of the like Duty of Six pence charged on every Barrel of Vinegar-Beer, by an Act made in the Second Year

one 6 d. part of the said 8 s. in lieu of the 6 d. imposed by 2 W. & M. cap 3.

to the King for Life, &c.

2 W. & M. sess. 1.
cap. 3.

of the Reign of His present Majesty, and the late Queen, intituled, An Act for granting to Their Majesties for their Lives, and the Life of the Survivor of them, certain Impositions upon Beer, Ale, and other Liquors, and shall be paid, applied, and disposed of, to and for the same Uses and Purposes, as the Duties granted by the same Act are directed to be applied and disposed of; Six pence more, part of the said Eight Shillings, to His Majesty, His Heirs, and Successors, in lieu of the like Duty of Six pence, charged on every Barrel of Vinegar-Beer, by an Act made in the Twelfth Year of the Reign of the late King Charles the Second, intituled, An Act for taking away the Court of Wards and Liveries, and Tenures in Capite, and by Knights Service, and Purveyance, and for settling a Revenue upon His Majesty in lieu thereof, and shall be applied and disposed of, to and for the same Uses and Purposes, as the Duties granted by the same Act are directed to be

and one other
6 d. part of the
said 8 s. (in lieu
of the 6 d. by
the 12 Car. II.
cap. 24.) to the
King, his Heirs,
and Successors.

12 Car. II. cap. 24.
Ante 29.

and 2 s. 4 d.
part of the said
8 s. (in lieu of
the Duty by the
4 W. & M. cap.
3.) to the King,
His Heirs, and
Successors for
99 Years, to
commence
from the 28
January, 1692.

be applied and disposed of ;
Two Shillings and four
pence, part of the said Eight
Shillings, to His Majesty, His
Heirs, and Successors, during
the Remainder of a Term of
Ninety nine Years, commen-
cing from the Twenty eighth
Day of January, One thousand
six hundred ninety two, in lieu
of certain Duties imposed on
Vinegar, and Vinegar-Beer,
and Liquors prepared for Vine-
gar, by an Act made in the
Fourth Year of His present
Majesty, and the said late
Queen, intituled, An Act for
granting to Their Majesties cer-
tain Rates and Duties of Excise
upon Beer, Ale, and other Liquors,
for securing certain Recompenses
and Advantages in the said Act
mentioned, to such Persons as
shall voluntarily advance the Sum
of Ten hundred thousand pounds,
towards carrying on the War a-
gainst France, and shall be ap-
plied and disposed of to and
for the same Uses and Pur-
poses, as the Duties granted
by the same Act are directed to
be applied and disposed of ;

Two Shillings and four pence, part of the said Eight Shillings, to His Majesty, His Heirs, and Successors, during the Remainder of a Term of Sixteen Years, commencing from the Seventeenth Day of May, One thousand six hundred ninety seven, in lieu of certain Duties imposed on Vinegar, Vinegar-Beer, and Liquors prepared for Vinegar, by an Act made in the Fifth and Sixth Years of the Reign of His present Majesty and the said late Queen, intituled, An Act for granting to Their Majesties certain Rates and Duties upon Salt, and upon Beer, Ale, and other Liquors, for securing certain Recompenses and Advantages in the said Act mentioned, to such Persons as shall voluntarily advance the Sum of Ten hundred thousand pounds towards carrying on the War against *France*, and shall be applied and disposed of, to and for the same Uses and Purposes, as the Duties granted by the same Act are directed to be applied and disposed of; Two Shillings and four

and 2 s. 4 d. the other part of the said 8 s. (in lieu of the Duty by the 5 & 6 W. & M. cap. 7.) to the King, His Heirs, and Successors, for 16 Years commencing from the 17th May, 1697.

and 2s. 4 d. the residue of the said 8s (in lieu of the Duty by the 5 & 6 W. & M. cap. 20.) to the King, His Heirs, and Successors.

four pence, residue of the said Eight Shillings, to His Majesty, His Heirs, and Successors, in lieu of certain Duties imposed on Vinegar, Vinegar-Beer, and Liquors prepared for Vinegar, by another Act made in the same Years, intituled, An Act for granting to Their Majesties certain Rates and Duties upon Tonnage of Ships and Vessels, and upon Beer, Ale, and other Liquors, for securing certain Recompenses and Advantages in the said Act mentioned, to such Persons as shall voluntarily advance the Sum of Fifteen hundred thousand pounds towards carrying on the War against France, and shall be applied and disposed of, to and for the same Uses and Purposes, as the Duties granted by the same Act are directed to be applied and disposed of.

By this Act of the 5 & 6 W. III. cap. 20. The Bank of England is established.

Ante 131.

For avoiding of Disputes this Clause defines what shall be Liquors preparing for Vinegar; and enacts, That all stale Beer, Returns of Beer, or Ale, Cyder, Verjuice, &c.

VIII. And for avoiding Disputes and Controversies which may arise touching Liquors preparing for Vinegar, be it enacted and declared, That all stale Beer, Returns of Beer, or Ale, Cyder, Verjuice, or

For the Contents of a Barrel of Beer or Ale, within, or without the Bills of Mortality, see before Pages 11, 36, 97.

And for the Contents of a Barrel of Vinegar, see Post. 219.

By the 8 Ann. Post. 465. Persons who make Vinegar, and use the same in preparing Pickles for Sale, are Vinegar-Makers, and liable to the Duties imposed upon Vinegar.

But Vinegar made by the Manufacturers of White Lead, and used and consumed by themselves, is not chargeable with the Duties upon Vinegar, unless they sell or deliver out any. Post. 466. 8 Ann.

By the 8 & 9 W. III. Ante 185. The common Brewer and Cyder Maker forfeit 20 s. for every Barrel of Wash, Tilt, Ale, Beer, Vinegar, Beer, or Cyder delivered to a Vinegar Maker or Distiller without Notice.

See further Provisions by 7 & 8 W. III. Ante 152 in relation to concealing of Vinegar, or Liquors prepared for Vinegar.

any other Liquors proper to be made into Vinegar, which, at any Time after the said Tenth Day of May, One thousand six hundred ninety nine, shall be found in the Custody or Possession of any common Vinegar-maker (except such Beer, Ale, and other Liquors, as are to be drank in his Family, and which shall be kept separate and apart for that purpose) shall be deemed and taken to be Vinegar, or Liquors preparing for Vinegar, within the meaning of this Act.

except such Liquors as Beer, &c. to be drank in the Family, which shall be kept separate for that Purpose;

IX. And be it further enacted by the Authority aforesaid, That from and after the said Tenth Day of May, One thousand six hundred ninety nine, no Vinegar-maker shall receive into his Custody, any stale Beer, Returns of Beer or Ale, Cyder, Uerjuice, or other Liquors proper to be made into Vinegar, nor carry or deliver out any Vinegar in Casks, or by the Gallon, without Notice thereof first given to the Officer of Excise for the Place or Division where such Maker shall inhabit,

and no Vinegar-maker shall receive any Liquors, proper for Vinegar, or carry or deliver out any Vinegar in Casks, or by the Gallon, without Notice to the Gauger,

bit, to the Intent that such Officer may be present to see and take an Account of the same, unless at such times as herein

but at the Hours herein after allowed, which are from

the 29th of September, to the 25th of March, between 7 in the Morning, and 5 in the Evening; and from

the 25th of March to the 29th of September, between 5 in the Morning, and 7 in the Evening, upon pain of forfeiting the Sum of 50l.

after are mentioned; that is to say, from the nine and twentieth Day of September, to

the five and twentieth Day of March yearly, between the Hours of seven in the Morning and five in the Evening, and from

the said five and twentieth Day of March, to the nine and twentieth Day of September yearly,

between the Hours of five in the Morning, and seven in the Evening, upon pain that every Maker doing contrary thereunto, shall forfeit, for every such Offence, the Sum of fifty Pounds.

X. And be it further enacted by the Authority aforesaid, That from and after the said tenth Day of May, One thousand six hundred ninety nine, every Vinegar-Maker, receiving into his Custody any of the Liquors aforesaid, shall shew the same to the Gager of the Division where such Maker shall live, before he mix the

At what times common Brewers of Beer or Ale may sell and deliver out, see before, Pages 65, 66.

At what times Distillers may distil or carry out Low-Wines or Spirits, see before, 151.

At what times Makers of Vinegar or Sweets may sell or deliver out Vinegar or Sweets, see before, Pages 154, 155.

And every Vinegar-Maker, receiving any such Liquors, shall shew the same to the Gager, before he mix them,

said Liquors so received, or any Part thereof, with any other Liquors, Rape, or other Materials, on pain to forfeit for every such Omission or Neglect, the Sum of Twenty Pounds.

or any Part thereof, with any other Liquors, or Rape, &c. on pain of forfeiting for such Neglect, the Sum of 20 l.

XI. And be it further enacted by the Authority aforesaid, That if any Vinegar-Maker shall, at any time after the said tenth Day of May, One thousand six hundred ninety and nine, without first giving Notice thereof at the next Office of Excise, make use of any Store-house, Ware-house, Cellar, or other Place, for making, laying, or keeping any Vinegar, Vinegar-Beer, or Liquors preparing for Vinegar, every such Vinegar-maker shall forfeit and lose for every such private Store-house, Ware-house, Cellar, and other Place, so made use of without such Notice, as aforesaid, the Sum of Fifty Pounds.

And every Vinegar-Maker who shall use (without Notice) any Store-house, &c. or other Place, for making, laying, or keeping Vinegar, or Liquors preparing for Vinegar, shall forfeit 50 l. for every Store-house, &c. so made use of.

See before, Page 53, 117, 184. the several Penalties upon other Traders making use of private Store-houses, &c.

And see the Penalties upon Traders for making use of private Pipes, in Page 180, 196.

And see the Officers Power to search for such private Pipes used either by the Common Brewer or Distiller, in Page 165, 181, 196.

What shall be deemed Liquors preparing for Vinegar, see before, 215.

XII. And whereas the Duties on Vinegar, and Vinegar-Beer, charged by the former Acts, were computed by different Measures, whereby Disputes and

And whereas Vinegar has hitherto been computed by different Measures,

and Controversies have arisen touching the charging of the same: For preventing where-

it is enacted,
That for the
future, 34 Gal-
lons Ale Mea-
sure, shall be
returned by the
Gager for a
Barrel of Vine-
gar:

of for the future, be it enacted and declared by the Authority aforesaid, That every thirty and four Gallons taken by the Gager, according to the Stand-

*For the Contents of
a Barrel of Beer or
Ale, within, or out
of the Bills of Mor-
tality, see before,
Pages 11, 37, 97.*

ard of the Ale-Quart (four whereof shall be deemed a Gal-
lon) remaining in the Custody
of the Chamberlains of His
Majesty's Exchequer, from and
after the said tenth Day of
May, One thousand six hundred
ninety nine, shall be reckoned,
accounted, and returned by the
Gager for a Barrel of Vinegar,
Vinegar-Beer, or Liquor pre-
paring for Vinegar; any thing
in the said former Acts, or any
of them, or any other Law,
Statute, or Provision, to the
contrary thereof, in any wise not-
withstanding.

And no Vine-
gar-Maker,
though already
charged for
any Liquors
preparing for

XIII. And whereas several
Makers of Vinegar may have in
their Custody several Quantities
of Vinegar-Beer, or Liquors
preparing for Vinegar, on the
said tenth Day of May, One
thousand six hundred ninety nine,
for

for which they may then stand charged with, or have answered to His Majesty, some of the Duties imposed by the former Acts, be it enacted and declared by the Authority aforesaid, That every such Vinegar-Maker shall, by virtue of this Act, be chargeable for such Vinegar-Beer, or Liquors preparing for Vinegar, with so much only as shall make the Duties charged thereon by virtue of the former Acts, eight Shillings for every Barrel thereof, and no more; any thing therein contained to the contrary notwithstanding.

Vinegar, shall be chargeable for Vinegar in hand, on the 10th of May, 1699. but with so much only as shall make the whole Duty 8 s. for every Barrel:

XIV. And be it further enacted by the Authority aforesaid, That all and every the Powers, Authorities, Directions, Rules, Methods, Penalties, Forfeitures, Clauses, Matters, and Things, which in and by an Act of Parliament made in the twelfth Year of the Reign of the late King Charles the Second, intituled, An Act for taking away the Court of Wards and Liveries, and Tenures *in Capite*, and by Knights Service, and Purveyance,

And all the Powers and Authorities in the 12 Car. II. cap. 24.

Anno 10 & 11 Gulielmi III. Regis.

and by any o-
ther Laws of
Excise now in
force,

shall be exer-
cised, &c.

for raising and
recovering, &c.
as well the Du-
ties upon
Sweets, Vine-
gar, &c. Low-
Wines and Spi-
rits, during the
Continuance of
any of those
Laws,

as if the same
were

veyance, and for settling a Revenue
upon His Majesty in lieu there-
of, or by any other Law now in
force, relating to His Majesty's
Revenue of Excise upon Beer,
Ale, and other Liquors, are pro-
vided, settled, or established,
for raising, levying, collect-
ing, recovering, adjudging, or
ascertaining the Duties thereby
granted, or any of them (other
than in such Cases for which
other Penalties or Provisions
are made and prescribed by this
Act) shall be exercised, practis-
ed, applied, used, levied, re-
covered, and put in Execution,
for the raising, levying, col-
lecting, recovering, and pay-
ing, as well the said Duties
upon Sweets, as the said Duties
upon Vinegar, Vinegar-Beer,
or Liquors preparing for Vine-
gar, and the several Duties up-
on Low-Wines or Spirits of
the first Extraction, during the
Continuance of the same, or any
of them, as fully and effectual-
ly, to all Intents and Purpos-
es, as if all and every the said
Powers, Authorities, Rules,
Directions, Methods, Penal-
ties,

ties, Forfeitures, Clauses, Mat-
ters, and Things, were particu-
larly repeated, and again enact-
ed in the Body of this present
Act.

again particu-
larly repeated
in the Body of
this Act.

XV. And be it further enacted
by the Authority aforesaid, That
all Fines, Penalties, and For-
feitures by this Act imposed,
shall be sued for, levied, and re-
covered, by such Ways, Means,
and Methods, as any Fine, For-
feiture, and Penalty, is or may
be recovered by any Law or Laws
of Excise, or by Action of Debt,
Bill, Complaint, or Information, in
any of His Majesty's Courts of
Record at Westminster; and that
one Moiety of every such Fine,
Penalty, or Forfeiture, shall be
to His Majesty, His Heirs, and
Successors, and the other Moiety
to him or them that shall disco-
ver, inform, or sue for the
same.

And all Fines,
Penalties, and
Forfeitures by
this Act im-
posed, may be
sued for, as by
any Law of Ex-
cise,
or by any Ac-
tion, &c. in
any of the
Courts at West-
minster;
one Moiety to
the King,
the other Moie-
ty to him who
shall sue for the
same.

XVI. Provided always, and
be it further enacted by the Au-
thority aforesaid, That if any
Person or Persons shall at any
time be sued or prosecuted
for any thing by him or them
done or executed in pursuance
of

And any Per-
sons sued for
any Thing
done by this
Act, or in pur-
suance of any
other Acts of
Excise,

they may plead the general Issue, and give the respective Acts in Evidence;

and if there shall be a Verdict for the Defendant, or the Plaintiff shall be nonsuited, treble Costs shall be awarded to the Defendant.

of this Act, or any other Act relating to His Majesty's Revenue of Excise, he or they shall and may plead the general Issue, and give this Act, and the said respective Acts in Evidence for his or their Defence; and if upon the Trial, a Verdict shall pass for the Defendant or Defendants, or the Plaintiff or Plaintiffs be nonsuited, then such Defendant or Defendants shall have treble Costs to him or them awarded against such Plaintiff or Plaintiffs.

Though the Liberty of pleading the general Issue, is often given to Persons sued for doing any thing in pursuance of any particular Act of Parliament, by this Clause any Person sued for any Act done in pursuance of any former Acts relating to the Excise, as well as in pursuance of this present Act, may plead the general Issue.

This Clause takes notice of the Proportion that Spirits of the first and second Extraction bear to the Materials from whence they are drawn,

and that Mellasses-Wash will produce a Fourth into Low-Wines,

and such Low-Wines two Thirds into Spirits;

XVII. And whereas it is found by Experience, That any Quantity of Wash made of Mellasses, will, upon Distillation, produce one fourth Part of the same Quantity into Low-Wines or Spirits of the first Extraction; and that such Low-Wines or Spirits, upon the second Distillation, will produce two third Parts of the Quantity of the same Low-Wines or Spirits into Proof-Spirits, or Spirits of the second Extraction: And whereas many Distillers do hide and conceal great Quantities of such Low-Wines and Spirits

Ante 142.

By the 7 & 8 W. III. Ante 150. There are Directions to the Officer how to make his Charges upon Distillers.

See before, Page 204. how the Officer is to make his Charge upon Spirits, if they are drawn from any Mixture of Spirits, with any other Liquor (except common Water.)

And by the 4 Ann. Post. 323. The Officer upon any Decrease of Malt-Wash, after Account taken, may charge 1 Fourth as Low-Wines, and three Fifths as Spirits.

rits from the Sight and View of the Gager, before he can come to charge the same, by means whereof His Majesty is very much defrauded in his Duties on such Low-Wines and Proof-Spirits: Be it therefore enacted by the Authority aforesaid, That from and after the said Tenth Day of May, One thousand six hundred ninety nine, it shall and may be lawful to and for the Gagers and Officers of Excise, to keep an Account of all such Wash, which shall, from time to time, be found by him or them, in the Hands of any Distiller, and upon any Decrease thereof, to charge such Distiller with so much Low-Wines or Spirits of the first Extraction, as one fourth Part of the Wash so decreased shall amount unto; and also with so much Proof-Spirits, or Spirits of the second Extraction, as two third Parts of the Low-Wines or Spirits of the first Extraction, so charged, as aforesaid, shall amount unto; and such Distiller shall pay the respective Duties

and therefore to prevent Frauds in Distillers, by concealing their Low-Wines and Spirits,

it is enacted, That the Gager shall keep an Account of all the Mellasses-Wash found in any Distiller's Hands, and upon Decrease thereof, to charge so much Low-Wines as one Fourth of the Wash shall amount to;

and to charge the Distiller with so much Proof-Spirits as two Thirds of the Low-Wines so charged shall amount to;

Duties of the Low-Wines and Spirits so charged, as by the former Act is directed and appointed; any thing in the said Act, or any other Statute, to the contrary thereof in any wise notwithstanding.

XVIII. And whereas by an Act next herein after recited, it is enacted, That upon the Discovery of any private Still, Back, or other Vessel, according to the Directions of the said Act, every such Still, Back, and other Vessel, shall be seized, and that the Owner or Owners of every such Still, Back, and other Vessel, who shall claim the same within Twenty Days after such Seizure, shall forfeit and lose for every such Still, Back, and other Vessel, the Sum of Two hundred pounds: And whereas upon the Discovery of several private Stills and Backs, since the Commencement of the said Act, some Doubt hath been made whether the Owners of such Stills and Backs, by refusing to claim the same within the Time limited by the said Act, may not avoid the Penalties

13

thereby

This Clause is intended to explain that part of the Act of the 10 W. III. whereby every private Still, &c. discovered is liable to be seized, and the Person claiming the same in 20 Days is subjected to a Penalty of 200 l.

The Clause hereby intended to be explained, you will find before Page 201.

it being pretended that if the real Owner does not claim the same, &c. he is not subject to the Penalty;

thereby imposed ; be it enacted, That from and after the Tenth Day of May, One thousand six hundred ninety nine, the Proprietor of any such private Still, Back, or other Vessel, which shall be discovered according to the Directions of the said Act, or the Person in whose Custody the same shall be found, shall forfeit and lose for every such Still, Back, and other Vessel, the said Penalty of Two hundred pounds ; any thing in the said Act, or any other Law or Statute to the contrary in any wise notwithstanding.

The Penalty of 200 l. imposed by the Act here referred, is in Page 202.

it is hereby enacted, That upon Discovery of the real Owner, or the Person in whose Custody such private Still, &c. shall be found, he shall forfeit for every such Still, &c. the Sum of 200 l.

XIX. And whereas by one Act made in the Twelfth Year of the said by the 12 Car. II. Reign of King Charles the Second, a Duty of Four pence was imposed upon every Gallon of Strong-Waters, perfectly made, imported from beyond the Seas, to be paid for ever ; and by one other Act, made in the Second Year of the Reign of His present Majesty, and the late Queen, of Blessed Memory, the like Duty of Four pence per Gallon

The several Duties laid upon Brandy by former Acts of Parliament are here recited,

ad. by the 2 W. & M.

lon thereupon, is payable dur-
 ing His Majesty's Life; and
 by another Act made in the
 Fourth Year of Their said
 Majesties Reign, there is a
 Duty of Six pence imposed 6 d. upon every Gal-
 lon of single Brandy
 by 4 W. & M. cap. 5.
 upon every Gallon of single
 Brandy imported, and a Du-
 ty of Twelve pence on every 1 s. upon every Gal-
 lon of double Brandy.
 Gallon of double Brandy im-
 ported, for the Term of Nine-
 ty nine Years, commencing
 on the Twenty fifth Day of Ju-
 ly, One thousand six hundred
 ninety two; and by one other
 Act made in the Fifth Year of
 Their said Majesties Reign,
 there is a Duty of Two Hil- 2 s. upon every Gal-
 lon of single Brandy
 by 5 W. & M.
 lings imposed upon every Gal-
 lon of single Brandy, and
 Four shillings upon every 4 s. upon every Gal-
 lon of double Brandy,
 Gallon of double Brandy im-
 ported, for the Term of Six-
 teen Years, commencing the
 Seventeenth Day of May, One
 thousand six hundred ninety se-
 ven; and by one other Act
 made in the same Year, there
 is a Duty of Six pence upon 6 d. more upon every
 Gallon of single
 Brandy.
 all single Brandy, and One
 shilling on all double Bran- 1 s. more upon every
 Gallon of double
 Brandy by 5 W. & M.
 dy imported, granted in Per-
 petuity;

petuity; all which Duties upon single Brandy do amount to Three Shillings and eight pence for every Gallon, and upon double Brandy to Six Shillings and eight pence for every Gallon, for the Excise thereof, over and above other Duties which are payable for the Customs of the same: And it is nevertheless doubted, that by the general Words of an Act of Parliament, made in the Eighth Year of His Majesty's Reign, intituled, An Act for making good the Deficiencies of several Funds therein mentioned, and for enlarging the Capital Stock of the Bank of *England*, and for raising the Publick Credit, a further Duty of Two Shillings for every Gallon of single Brandy, and of Four Shillings for every Gallon of double Brandy imported (which had been granted in the Fourth Year of the Reign of His Majesty and the said late Queen) were and are (in strictness) imposed or chargeable from the last Day of February, One thousand six hundred ninety six, until

amounting in the whole to 3 s. 4 d. for every Gallon of single Brandy, and 6 s. 8 d. for every Gallon of double Brandy, over and above the Customs payable for the same;

and takes notice that by the General Words of the 8th W. 3.

the further Duties of 2 s. for every Gallon of single Brandy, and 4 s. for every Gallon of double Brandy,

are in strictness chargeable from the 28 Febr. 1696. to the 1 Aug. 1706.

which if insisted upon would amount to a Prohibition of such Brandy;

it is declared, That the Act of the 8 & 9 W. 3. shall not extend to charge single Brandy with 2 s. per Gallon, or double Brandy with 4 s. per Gallon, during the 4th & 5th W. & M.

until the First Day of August, which shall be in the Year of our Lord, One thousand seven hundred and six, which (if required or insisted upon) would amount to a Prohibition of the said Commodities; be it therefore enacted and declared by the Authority aforesaid, That the said Act, For making good the Deficiencies of several Funds therein mentioned, and for enlarging the Capital Stock of the Bank of England, and for raising the Publick Credit, or any Thing therein contained, shall not extend, or be construed to extend to charge single Brandy imported with the last mentioned Duty of Two shillings for every Gallon, or double Brandy imported with the last mentioned Duty of Four shillings for every Gallon, or any Part thereof, from the Commencement or during the Continuance of the Act last mentioned; any thing therein contained to the contrary notwithstanding.

And whereas the Consumption of Malt has been hindered

XX. And whereas it is found by Experience, That notwithstanding any Law now in Force, ma-

The Duty therefore upon single Brandy remains to be only 3 s. 8 d. for every Gallon.

And the Duty upon double Brandy only 6 s. 8 d. for every Gallon.

By the 6 G. II. Post. 578. there is an additional Duty of 1 s. upon every Gallon of single Brandy, and 2 s. upon every Gallon of double Brandy.

The Penalty of 100 l. by 1 W. & M.

Ante 111. was for using any Mellasses, Hony, &c. in brewing or working of any Beer, &c.

By this Clause it is extended, to all common Brewers and Retailers having above 10 l of Mellasses, &c. in their Custody;

and there are Penalties upon the Servant, assisting in the Use of it.

By the Ann. Post. 291. there is a Penalty of 20 l. upon every common Brewer or Retailer of Beer and Ale, who shall use any Mixture of Sugar, Hony, Foreign Grains, Guinea Pepper, or the Liquor, called Essentia Bine, Coculus Indiæ. or any unwholesome Ingredients whatsoever, with any Beer or Ale.

ny common Brewers do use great Quantities of Mellasses, in the brewing Ale and Beer, whereby the Consumption of Salt is very much hindered, and His Majesty defrauded of a great Part of the Duties of such Ale and Beer so brewed, as aforesaid, be it therefore enacted by the Authority aforesaid, That if any common Brewer, or Retailer of Beer or Ale, shall, after the said Tenth Day of May, One thousand six hundred ninety nine, make use of any Mellasses, coarse Sugar, Hony, or Composition, or Extract of Sugar, in the brewing, making, or working of any Ale or Beer, or if any common Brewer shall receive or take into his Custody or Possession, any Quantity of Mellasses, coarse Sugar, Hony, or Composition, or Extract of Sugar, exceeding Ten pounds, every such Brewer and Retailer shall forfeit and lose for every such Offence respectively, the Sum of One hundred pounds; and every Servant of such Brewer, and every other Person,

by the Use of Mellasses, in brewing of Beer, &c.

it is enacted, That if any common Brewer or Retailer shall use any Mellasses, &c. in brewing of Beer, or if any Brewer shall receive into his Custody above 10 pound of Mellasses, &c. such Brewer and Retailer shall forfeit for every such Offence 100 l.

and every Ser-
vant, or other
Person, assist-
ing in the Use
of such Mellas-
ses, &c. or in
carrying of it
to the House of
the Brewer,
shall forfeit 20l.
and in Default
of Payment,
shall suffer 3
Months Im-
prisonment.

son, who shall be aiding and as-
sisting in the using any Mellas-
ses, coarse Sugar, Honey, or
Extract of Sugar, in the brew-
ing or working of such Ale or
Beer, or in carrying or con-
veying the same into the House,
Brew-house, or other Place be-
longing to such Brewer, shall
also forfeit and lose, for every
such Offence, the Sum of
Twenty pounds, and in De-
fault of Payment thereof shall
suffer Three Months Imprison-
ment.

And by the 9 Ann.
cap. 12. sect. 24. for
laying a Duty upon
Hops, no common
Brewer, Victual-
ler, or Inn-keeper,
is to use any
Broom, Wormwood,
or any other bitter
Ingredient (to serve
instead of Hops) in
brewing or making
any Beer or Ale for
Sale, under the Pe-
nalty of 20 l.

Anno undecimo & duodecimo

Gulielmi III. Regis.

C A P. XV.

An Act for the ascertaining the Measures for retailing Ale and Beer.

I. Whereas by the Laws and Statutes of this Realm, all Inn-keepers, Alehouse-keepers, and Victuallers, ought to utter and sell their Ale and Beer by the Ale-Quart, according to the Standard thereof, remaining in the Custody of the Chamberlains of His Majesty's Exchequer; the neglecting the Observance whereof, and selling and retailing their Ale and Beer in uncertain Measures, much less than the said Standard, is found to be of evil Consequence in hindring the Consumption of malted Corn, and lessening His Majesty's Revenues of Excise, and a great Wrong and Prejudice to way-faring

The Preamble sets forth that the Victuallers selling Ale and Beer by less Measure than the Standard,

prevents the Consumption of malted Corn, lessens the Revenues of Excise, and is a great Wrong and Prejudice to Travellers, and others,

and also to
such of the
Poor whose
Necessities
oblige them to
buy Beer from
them:
For remedy
whereof it is
enacted,

faring Men, Travellers, Ma-
nufacturers, Labourers, and o-
thers, and also to such poor
People whose Necessities force
them to buy Ale and Beer from
them: For remedy whereof, may
it please Your most Gracious
Majesty, that it may be enacted;
and be it enacted by the King's
most Excellent Majesty, by and
with the Advice and Consent of
the Lords Spiritual and Tem-
poral, and Commons, in this
present Parliament assembled,
and by Authority of the same,

That after the
24th of June,
1700. all Inn-
keepers, Vic-
tuallers, and
other Retailers
of Beer and
Ale, shall sell
their Ale and
Beer by a full
Ale-Quart, or
Ale-Pint, ac-
cording to the
Standard,

That from and after the Four
and twentieth Day of June,
One thousand seven hundred, all
Inn-keepers, Alehouse-keepers,
Sutlers, Victuallers, and other
Retailers of Ale or Beer, and
every Person and Persons
keeping any publick House, and
retailing and selling Ale or
Beer in any City, Town-Corpo-
rate, Borough, Market-Town,
Village, Hamlet, Parish, Part,
or Place whatsoever, within the
Kingdom of England, Dominion
of Wales, or Town of Berwick
upon Tweed, shall retail, utter,
and sell their Ale and Beer,

*See before, Pages 11,
36, 99, 192. the se-
veral Laws in re-
lation to other Mea-
sures.*

*How they are to be
mark'd, see Post.
239.*

in and from their respective

Houses, by a full Ale-Quart or
Ale-Pint, according to the said

Standard, or in Proportion

*or in Proportion
thereunto,
in a Vessel
made of Wood
or Horn, &c.*

thereunto, in a Vessel made of
Wood, Earth, Glass, Horn,

Leather, Pewter, or of some o-
ther good and wholsom Metal,

made, sized, and equalled un-
to the said Standard, and sign-

*sized and e-
qualled unto,
and marked to
be of the
Content of the
Standard Ale-
Quart or Pint,*

ed, stamp't, or marked to be
of the Content of the said Ale-

Quart or Ale-Pint, according
to the said Standard, either

from the said Exchequer, or
from the City of London, or

from some City, Town-Cor-
porate, Borough, or Market-

Town, where a Standard Ale-
Quart or Ale-Pint, made from

the said Standard, shall be kept
for that Purpose; and shall not

retail and utter any Ale or
Beer to any Person or Persons

in any other Vessel not signed
and marked, as aforesaid, on

pain to forfeit a Sum not ex-
ceeding Forty Shillings, nor

less than Ten Shillings, for
every such Offence, to be re-

covered as herein after is pro-
vided.

*Post. 241. If a Re-
tailer sells Drink
to be spent out of his
House, and mea-
sures it by the
Standard, there is
no Penalty, though
such Drink is car-
ried out in Vessels
not marked.*

By the 12 G. I.

Post. 546, 548, 553.

*No Victualler, with-
in the Bills of Mor-
tality, is to sell any
Beer or Ale, with-
out a Permission
from the Commis-
sioners of Excise, to
be renewed every
Year, for which he
is to pay 2s. 6 d. and
a Composition not
exceeding 6 l. nor
less than 20 s. under
a Penalty of 20 l.*

*and not in any
other Vessel
not marked, on
pain of forfeit-
ing of a Sum
not exceeding
40 s. nor less
than 10 s.*

And if any
Inn-keeper,
&c. sells Ale
or Beer, &c.
in any Vessel
not marked,

or if he refuses
to give an ac-
count of the
Number of
Quarts or Pints
of Ale or Beer
for which
Demand is
made in his
Reckoning,

he shall not de-
tain the Goods
of the Guest
for default of
Payment of
such Reckon-
ing, but is left
to his Action.

II. And be it further enacted
by the Authority aforesaid, That
if any Inn-keeper, Alehouse-
keeper, Victualler, Sutler, or
other Retailer aforesaid, shall,
from and after the Nine and
twentieth Day of September, One
thousand seven hundred, re-
tail, utter, or sell any Ale or
Beer in any Vessel not signed,
stampt, or marked, as afoze-
said, to any Traveller or other
Person or Persons, or if in giv-
ing any Account or Reckoning,
in Writing, or otherwise, such
Inn-keeper, Alehouse-keeper, or
other Retailer, as aforesaid,
shall refuse or deny to give
in the particular Number of
Quarts or Pints of Ale or Beer,
for which Demand is made in
such Account, it shall not be
lawful for any such Inn-keeper,
Alehouse-keeper, or other Re-
tailer, as aforesaid, for Default
of Payment of such Reckon-
ing, to detain any Goods, or
other thing or things belonging
to the Person or Persons from
whom such Reckoning shall be
due, but shall be left to his Ac-
tion at Law for the same ; any
Custom

EXCISE,

Custom or Usage to the contrary in any wise notwithstanding.

III. And for the better Execution of this Act, and to the Intent that Vessels containing the said Ale-Quart and Ale-Pint respectively, may be, from time to time, sized and equalled according to the said Standard, and signed, stamped, and marked, as aforesaid, by the Mayor, or other chief Officer of each City, Town-Corporate, Borough, and Market-Town in England, Wales, and Town of Berwick upon Tweed, for all Inn-keepers, Alehouse-keepers, Victuallers, and other Retailers, as aforesaid, procuring and desiring the same; be it further enacted by the Authority aforesaid, That the Subcommissioners or Collectors of His Majesty's Revenues of Excise, within their respective Circuits or Divisions, shall forthwith provide and procure a substantial Ale-Quart and Ale-Pint, according to the Measures aforesaid, remaining in the said Exchequer, of Brass, to be made, sealed,

And that the Vessels made use of in the retailing of Drink may be sized according to the Standard, and marked,

the Subcommissioners, or Collectors of Excise, within their Circuits, shall provide an Ale-Quart and Ale-Pint, according to the Standard, of Brass, sealed by the Chamberlains of the Exchequer,

sealed, and certified from the said Chamberlains of the said Erchequer, without any Fee or

Post. 240. If the Mayor or other chief Officer neglects his Duty herein, he forfeits 5 l.

for the Mayor or chief Officer of each City, Corporation, Borough, and Market-Town, in his Division, in which there was not before a Brass Standard Ale Quart and Ale Pint;

Reward, for the Mayor or chief Officer in each City, Town-Corporate, Borough, and Market-Town, within his said Division, in which there is not already a Brass Standard Ale-Quart and Ale-Pint made, and certified either from the said Erchequer, or from the Lord Mayor of the City of London, in the Custody or Power of such

and before the said 24th of June shall deliver the same to such Mayor, &c.

Mayor or chief Officer; and shall, on or before the said four and twentieth Day of June, cause the same to be delivered unto the Mayor, or other chief Officer in every City, Town-Corporate, Borough, and Market-Town within his said Division (which chief Officer is hereby required to give a Receipt for the same; and the said Standard-Measures shall be delivered

which shall be delivered to every succeeding Officer, for the Purposes aforesaid;

to every succeeding Officer) in which there is not already such Brass Standard Ale-Quart and Ale-Pint, as aforesaid, to be by them respectively safely kept for the Purposes aforesaid;

foresaid; on pain that each Sub-commissioner or Collector, for every Default herein, shall forfeit the Sum of Five Pounds, to be recovered, as aforesaid.

and for every Default herein, each Subcommissioner or Collector shall forfeit 5*l*.

IV. And it is hereby further enacted and declared by the Authority aforesaid; That it shall and may be lawful, to and for the said Subcommissioners or Collectors of Excise respectively, to deduct and detain their respective reasonable Charges and Expences, in the procuring, providing, and delivering of such Brass Ale-Quarts and Ale-Pints to each Mayor or other chief Officer within his said Division, as aforesaid, and to insert the same in his next Account, to be made or given to the Commissioners of His Majesty's Revenues of Excise, who are hereby authorized and directed to allow of the same accordingly.

But the Subcommissioners or Collectors may deduct their Charges in procuring or delivering such Standard,

and shall be allowed the same in their Accounts.

V. And be it further enacted by the Authority aforesaid, That every Mayor or chief Officer of each City, Town-Corporate, Borough, or Market-Town, for the time being, from and after the

And after the 24th of June, 1700.

the Mayor or
chief Officer of
each City, Cor-
poration, Bo-
rough, or
Market-Town,
shall cause all
Ale-Quarts,
and Ale-Pints,
made of Wood,
Earth, &c.

that shall be
brought to him
to be measur'd,
&c. with the
Standard in
his Custody,
and marked
with W. R. and
a Crown ;

which Stamps
the Mayor,
&c. are to pro-
vide, and to
take but one
Farthing for
the stamping
each Measure ;

the said Four and twentieth Day
of June, shall, from time to time,
on request to him or them respec-
tively made, cause or procure all
such Ale-Quarts and Ale-Pints,
made of Wood, Earth, Glass,
Horn, Leather, Pewter, or o-
ther good and wholsom Metal,
as shall be brought to him or
them respectively, to be mea-
sured, compared, sized, and
equalled with such Standard
Ale-Quart and Ale-Pint in their
Custodies ; and shall then cause
the same, and every of them, to
be plainly and apparently sign-
ed, stampd, and marked with
W. R. and a Crown, testifying
that such Ale-Quarts and Ale-
Pints respectively, have been so
measured, compared, sized,
and equalled with such their
Standard, as aforesaid ; which
Stamps or Marks the said
Mayor or chief Officer are
hereby respectively required to
provide, and for which their
Stamping or Marking they
shall not demand or receive
above one Farthing for each
Measure ; and in case any such
Mayor, or other chief Officer,
as

as aforesaid, shall neglect or refuse to perform and execute his Duty herein, according to the true Intent and Meaning of this Act, he shall forfeit the Sum of Five Pounds, to be recovered, as aforesaid, and shall also render to the Party thereby grieved, his treble Damages, together with Costs of Suit, to be sued for, and recovered in any of His Majesty's Courts of Record, in which Suit there shall be no Protection, Wager of Law, or other Delay, other than one Imparllance.

By 8 G. I. Post. 438.
One Justice of the Peace of the County, Liberty, &c. where the Offence is committed, or where the Offender is found, may convict of the 20 l. Penalty, for knowingly buying or receiving run Goods.

By 8 G. I. Post. 451.
Power given to any two or more Justices to condemn all Seizures, in pursuance of the 8 An. of Vessels of or under 15 Tuns, and Horses and Carriages used in running, &c.

But in other Cases, the Jurisdiction to hear and determine Matters relating to the Excise, is generally given to two or more Justices of the Peace in the County where the Offence was committed.

VI. And be it further enacted by the Authority aforesaid, That all Penalties and Forfeitures by this Act imposed or inflicted, shall be divided, one half Part thereof to the Use of the Poor of the Parish where such Forfeiture shall be made or committed, and the other Part to him or them that shall prosecute or sue for the same, to be recovered by the Oath of one or more credible Witnesses, made before one or more Justice or Justices of the Peace of the County, City, or Place, where such Offence shall

and if the Mayor, &c. neglects his Duty herein, he shall forfeit 5 l. to be recovered as before, and to pay the Party grieved treble Damages, besides Costs of Suit.

And all the Penalties and Forfeitures by this Act imposed, shall be divided, one Moiety to the Poor of the Parish, where, &c. and the other Moiety to the Informer,

to be recovered upon the Oath of one or more Witnesses, before a Justice of the Peace of the County where such Offence shall be committed.

But such information laid with Days after Offence committed, a Justice, at the determination of the same;

and by Warrant under his Hand and Seal, levy the Party's Costs, and deduct the Charge, if any, to turn the Complainant plus.

And if any Tiler sells Drink, to be spent out of his House, and measures it by the Standard, he is not subject to any Penalty imposed by this Act,

be

But such Information must be laid within 30 Days after the Offence committed, and the Justice, or Justices, are to determine the same;

and by Warrant under his or their Hands and Seals, to levy the Penalty upon the Party's Goods, and, deducting the Charges, if any, to return the Overplus.

be committed, who are hereby required and impowered to administer an Oath to that purpose, such Person being prosecuted for such Offence, within thirty Days next after such Offence committed; and the said Justice or Justices are hereby respectively authorized to hear and determine the same, and to cause the Penalty to be levied (by Warrant under his or their Hands and Seals) upon the Goods and Chattels of the Offender, rendering to the Party the Overplus, if any shall be, deducting thereout the reasonable Charges.

VII. Provided always, and be it further enacted by the Authority aforesaid, That nothing in this Act contained shall extend or be construed to extend to subject any Person or Persons to the Penalties in this Act contained, or any of them, so as all such Beer or Ale, as shall be retailed, uttered, or sold, by such Person or Persons, to be spent out of the House of such Person or Persons, be measured out by the Standard, according to

D

Ante 234. There is a Penalty of a Sum not more than 40 s. nor less than 10 s. upon every Retailer who sells Drink in his House in any Vessel not mark'd.

And by 12 G. I. Post. 552. there is a Penalty of 40 s. upon every Victualler, within the Bills of Mortality, who shall send to be consumed out of his House, any Drink, in any Pot, Cup, or Vessel, containing less than one Gallon in Ale Measure.

And if any Retailer sells his Drink, to be spent out of his House, and measures it by the Standard, he is not subject to any Penalty imposed by this Act,

the true Intent and Meaning of this Act, although such Drink be carried away in any other Vessel, or of any other Quantity or Quality than the Ale-Quart before mentioned.

though such Drink is carried out in Vessels not marked.

VIII. Provided always, and be

Note, The Proceedings of the Justices of the Peace, or the Commissioners of Excise, in Matters within their Jurisdiction, are not to be superseded by a Writ of Certiorari.

See before, Pages 26, 51, 90.

And it is presum'd, that no Action will lie against an Officer for executing a Warrant founded on a Judgement given by the Justices of the Peace, or the Commissioners of Excise, in a Case within their Jurisdiction, and that the Reasons of such Judgement shall not be examined into, or an Action brought against an Officer for executing such Warrant.

See 1 Ventris, 273. Cro. Car. 395, 602. Hardress, 478. Carthew, 346.

By the 9 G. II. Post. 692. Prosecutions against Persons for assaulting Officers of the Customs or Excise, may be tried in any County.

it further enacted by the Authority aforesaid, That if any Action

or Suit shall be brought and

prosecuted by any Person or

Persons against any Justice of

the Peace, or other Person or

Persons, employed by them or

any of them in the Execution of

this Act, for any Matter, Cause,

or Thing, by them, or either of

them, done, committed, or exe-

cuted, by virtue or reason of this

Act, or any Clause or Article

therein contained, that then

and in every such Case the Ac-

tion shall be laid in the proper

County where the Fact was

done and committed, and not

elsewhere; and the Defendant

and Defendants may plead the

general Issue, and give this

Act and the special Matter in E-

vidence at the Trial, that the

same was done in pursuance and

by Authority of this Act; and if

upon

And if any Action is brought against any Justice of the Peace, or any Person employ'd by him, in the Execution of this Act,

the Action shall be laid in the proper County, and not elsewhere;

and the Defendant may plead the general Issue, and give this Act in Evidence;

and if there shall be a Verdict for the Defendant, or the Plaintiff shall be nonsuited, or discontinued, &c. the Defendant shall have treble Costs;

upon such Action or Actions Verdict be given for the Defendant or Defendants, or the Plaintiff become nonsuit, or discontinue his Action, then the Defendant or Defendants shall have treble Costs, which he or they shall sustain, or be put unto, by reason of his or their wrongful Verdict in Defence of the said Action or Suit.

By the 15 Car. II. Ante 77. It is directed, that any two or more of the Justices of the Peace, or chief Magistrates in the several Counties, Cities, Divisions, &c. shall meet once a Month in their respective Divisions, to determine all Matters and Offences against the Law of Excise.

and the Justices, &c. at their Quarter-Sessions are to give the Matters in this Act in Charge to the Grand Jurors of the respective Counties;

IX. And be it further enacted by the Authority aforesaid, That the Justices of the Peace within the several Counties and Cities of this Kingdom, are hereby required, at their respective general Quarter-Sessions, to give the Matters contained in this Act in Charge to the Grand Jurors of the respective Counties and Cities within this Kingdom.

By 12 & 13 W. III. Post. 255. It is declared, that nothing in this Act shall extend to deprive the Universities of any Privilege in sizing and marking the Measures.

but this Act is not to extend to the Colleges or Halls of either of the Universities.

X. Provided, and it is hereby declared and enacted, That nothing in this Act contained shall extend, or be construed to extend to any the Colleges or Halls in either of the Universities of this Kingdom; any thing in this Act contained to the contrary in any wise notwithstanding.

In the 15 Car. II. Ante 76. there is likewise a Clause in favour of the Colleges and Halls in either of the Universities, that such of them who brew'd their own Drink before the Duty of Excise was given, and sizing it to their own Members only, should not be liable to pay the Duties of Excise.

Anno duodecimo & tertio decimo

Gulielmi III. Regis.

C A P. XI.

An Act for granting to His Majesty several Duties upon Low-Wines, or Spirits of the first Extraction, and continuing several additional Duties upon Coffee, Tea, Chocolate, Spices, and Pictures, and certain Impositions upon Hawkers, Pedlars, and petty Chapmen, and the Duty of fifteen *per Cent.* upon Muslins, and for improving the Duties upon Jappanned and Laquered Goods, and for continuing the Coinage-Duty for the several Terms and Purposes therein mentioned.

[That is to say, so much of the said Act as relates to the Revenue of Excise.]

I. **M**OST Gracious Sovereign, We Your Majesty's most dutiful and loyal Subjects,

It is hereby enacted, as a farther

Anno 12 & 13 Gulielmi III. Regis.

Supply for His
Majesty's ne-
cessary Ex-
pences,

jects, the Commons of England,
in Parliament assembled, as a
further Supply for Your Ma-
jesty's necessary Occasions, have
given and granted unto Your
Majesty the Rates and Duties
herein after mentioned, and do
most humbly beseech Your Ma-
jesty that it may be enacted :
And be it enacted by the King's
most Excellent Majesty, by and
with the Advice and Consent
of the Lords Spiritual and
Temporal, and Commons, in
this present Parliament assem-
bled, and by the Authority of
the same, That from and after
the Twenty fourth Day of
March, in the Year of our
Lord, One thousand seven hun-
dred, and until the Twenty
fifth Day of March, One thou-
sand seven hundred and six, and
no longer, there shall be paid
by way of Excise, unto His Ma-
jesty, His Heirs, and Succes-
sors, for all Low-Wines, or
Spirits of the first Extraction,
made or drawn by any Distil-
ler or other Person, making or
drawing Spirits or Strong-
Waters for Sale or Exporta-
tion,

That from the
24th of March,
1700. until the
25th of March,
1706. there

shall be paid to
the King, His
Heirs, and Suc-
cessors, for all
Low-Wines
drawn by any
Person for Sale
or Exporta-
tion,

E X C I S E,

tion, within the Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, the Rates and Duties following, over and above the Duties payable for Spirits perfectly made, the Duties following, viz.

payable for Spirits perfectly made: That is to say,

For every Gallon of *Low-Wines* or Spirits of the first Extraction, made or drawn from any *Foreign or Imported Materials*, or any Mixture therewith, *four Pence*.

For every Gallon of *Low-Wines*, or Spirits of the first Extraction, drawn from foreign or imported Materials, or any Mixture therewith, *four Pence*.

For every Gallon of *Low-Wines* or Spirits of the first Extraction, made or drawn only from any sort of *Drink or Wash*, brewed or made from any sort of *Malt or Corn*, other than and except *Brewers Wash* and *Tilts*, *one Penny*.

For every Gallon of *Low-Wines*, &c. drawn from *Wash* made of *Malt or Corn*, except *Brewers Wash* and *Tilts*, *one Penny*.

For every Gallon of *Low-Wines* or Spirits of the first Extraction, made or drawn from *Brewers Wash* or *Tilts*, or any Mixture therewith, *one Penny*.

For every Gallon of *Low-Wines*, &c. drawn from *Brewers Wash* or *Tilts*, *one Penny*.

For

For every Gallon of *Low-Wines*, &c. drawn from any other Sort of English Materials, three Half-pence.

For every Gallon of *Low-Wines* or Spirits of the first Extraction, made or drawn from any other sort or kind of English Materials, or any Mixture therewith, three Half-pence. *These Duties are mention'd in the 3 & 4 Ann. Post. 294, 318.*

And the Duties imposed by this Act are to be raised by the same Means, and under the same Penalties and Forfeitures,

II. And be it further enacted by the Authority aforesaid, That the several Rates and Duties hereby imposed on the Liquors aforesaid, shall be raised, levied, collected, recovered, and paid unto His Majesty, His Heirs, and Successors, during the time before mentioned, in the same Manner and Form, and by such Rules, Ways, Means, and Methods, and under such Penalties and Forfeitures, as are mentioned, expressed, and directed, in and by one Act of Parliament made in the Twelfth Year of the Reign of the late King Charles the Second, [intituled, An Act for taking away the Court of Wards and Liveries, and Tenures in Capite, and by Knights Service, and Purveyance, and for settling a Revenue upon His Majesty in lieu thereof] and

as are directed

by the 12 Car. 2. cap. 24.

EXCISE,

in and by one Act made in the
 Seventh Year of His Majesty's ^{and by the}
 Reign, [intituled, An Act for ^{7 W. III.}
 laying several Duties upon Low-
 Wines or Spirits of the first Ex-
 traction, and for preventing the
 Frauds and Abuses of Brewers, Di-
 stillers, and other Persons, charge-
 able with the Duties of Excise] or
 by any other Law now in force, ^{or by any other}
 relating to the Revenue of Ex- ^{Law of Excise}
 cise; and all and every the ^{now in Force;}
 Powers, Authorities, Directi- ^{and the same}
 ons, Rules, Methods, Penal- ^{Powers and}
 ties, Forfeitures, Clauses, Wat- ^{Authorities,}
 ters, and Things, which in and ^{&c. which are}
 by the said Acts, and every or ^{given by those}
 any of them, are provided, set- ^{Acts;}
 tled, or established, for the raising,
 levying, collecting, recovering,
 adjudging, and ascertaining the
 Duties thereby granted, or any
 of them (other than and in such ^{(unless other-}
 Cases for which other Penalties ^{wise herein}
 or Provisions are made and pre- ^{provided)}
 scribed by this Act) shall be ex- ^{are to be used}
 ercised, practised, applied, u- ^{for the levying}
 sed, levied, recovered, and ^{and recovering}
 put in Execution, for the rais- ^{the Duties}
 ing, levying, collecting, re- ^{hereby given,}
 covering, and paying the se-
 veral Rates and Duties on
 2 Low:

as fully as if
they were par-
ticularly re-
peated in this
Act.

Low-Mines, or Spirits of the first Extraction hereby impos- ed, during the Continuance of the same, as fully and effectu- ally, to all Intents and Pur- poses, as if all and every the said Powers, Authorities, Rules, Directions, Methods, Penal- ties, Forfeitures, Clauses, Wat- ters, and Things, were particu- larly again repeated and en- acted in the Body of this pre- sent Act.

And any Per-
son exporting
Brandy, Spirits,
Strong Waters,
&c. drawn
from malted
Corn only, be-
tween the 24th
of March, 1700.
and the 25th of
March, 1705.

upon Oath be-
fore any Two
of the Com-
missioners of
Excise, or
Two Justices,
&c. for the
County or Place
from whence
they shall be
exported, that
such Spirits
were drawn
from Drink
brewed,

**III. And for the Encourage-
ment of Distillers and others to
brew and make Spirits and
Brandies from Drink brewed
or made from malted Corn, and
to export the same, as Mer-
chandize, into Parts beyond
the Seas: Be it further enact-
ed by the Authority aforesaid,
That it shall and may be law-
ful to and for any Distillers,
or others, upon Oath made be-
fore any Two or more of the
Commissioners of the Excise
for the time being, or Two or
more Justices of the Peace for
the County or Place from
whence any Brandy, Spirits, or
Strong-Waters, made from
malted**

*By the 6 G. II. Post.
584. Upon the Ex-
portation of Spirits
drawn from British
Corn (whether
malted or not) with-
out any Mixture
with any other Ma-
terials, there is a
Drawback allowed,
at the Rate of 4 l.
18 s. per Tun, to be
paid by the Com-
missioners of Excise.*

*Besides a Bounty of
1 l. 10 s. (and so in
Proportion) for every
Tun of such Spirits
so exported, when
Barley is at 24 s.
per Quarter, or un-
der, as if the like
Quantity of Corn
had been exported,
see Post. 586.*

*1 W. & M. Ante 96.
All Distillers of
Low-Wines removing
them after an
Account taken by the
Gager, without
drawing them off a
second Time, forfeits
5s. for every Gallon
so removed.*

malted Corn only, shall be exported (which Brandy, Spirits, or Strong-Waters, shall have been made, during the time before mentioned) that the same were or was made and drawn from Drink brewed, or made from malted Corn, without any Mixture with any other Materials, and that the same is not mixed with any Low-Wines not drawn a second Time,

nor with any other Brandy or Spirits, &c. made from any other Materials, and that the Duties for the same are paid or duly entered, in order to be paid, and that the same, and every Part thereof, are exported as Merchandize, and are to be spent beyond the Seas, to export such Spirits and Brandies, made from Drink brewed or made from malted Corn only, as aforesaid, and upon Certificate under the Hands of the Officers of Excise for the Port or Place where such Spirits or Brandies were shipped off, of the Quantity so shipped, and that the same was shipped in the Presence of such Officers,

or made from malted Corn only, without any Mixture in making, and that they are not mixed with any Low-Wines not drawn a second Time,

nor with any other Brandy or Spirits, &c. made from any other Materials, and that the Duties are paid, or entered for Payment, and that the whole is exported as Merchandize, to be spent beyond the Seas,

upon Certificate under the Hands of the Officers of Excise, of the Quantity shipped off in their Presence,

shall have a Drawback of 3 d. for every Gallon of such Spirits, to be paid out of the Duties on Low-Wines and Spirits, by the Commissioners of Excise, or their Collectors, for the Place where such Spirits shall be shipped off.

Officers, such Distillers, or others so exporting such Spirits or Brandies, shall be allowed or paid back by the Commissioners of Excise for the time being, or their Collector for the Port or Place where such Spirits and Brandies shall be so shipped off, out of the Duties on Low-Wines, Spirits, and Strong-Waters, and Aqua vitæ, for every Gallon of such Spirits or Brandy so shipped off, the Sum of three Pence.

And it is enacted, That the Clause in the Act of the 2 W. & M. relating to Brandy, &c. brought from Guernsey, Jersey, Sark, or Alderney, shall be in force

IV. And be it further enacted by the Authority aforesaid, That a certain Clause in an Act made in the second Year of the Reign of His present Majesty and the late Queen Mary, of blessed Memory, [intituled, An Act

See the Notes before, 2 W. & M. Page 114. And the 7 & 8 W. III. Page 155.

for the encouraging the distilling of Brandy and Spirits from Corn, and for laying several Duties on Low-Wines, or Spirits of the first Extraction] relating to Strong-Waters, Brandy, Aqua vitæ, and other exciseable Liquors, brought from the Islands of Guernsey, Jersey, Sark, or Alderney, and all the Charges, Duties, and Penalties, and every Article and Thing

By the 5 & 6 W. & M. Ante 135. And by the 4 Ann. Post. 310. an additional Duty of 3 s. is expressly laid upon Beer, Ale, or Mum, imported from Guernsey, &c. over and above the other Duties, payable for the same.

By the 3 G. I. Post. 382. A Doubt which had arisen in relation to Spirits, &c. imported from Guernsey, &c. explained.

Thing therein contained, shall continue and be of Force and Virtue, during the Continuance of this Act, in as full and ample manner, to all Intents and Purposes, as if the said Clause was herein Word for Word repeated and enacted.

V. And be it further enacted by the Authority aforesaid, That the Penalties and Forfeitures hereby imposed for any Offence relating to the said Duties upon Low-Wines or Spirits of the first Extraction, shall be one Moiety to His Majesty, His Heirs and Successors, and the other Moiety to him or them that shall inform or sue for the same; and that the same Penalties and Forfeitures for any Offence relating to the said Duties upon Low-Wines or Spirits of the first Extraction, shall be recovered and levied by the same Ways, Means and Methods, as any Fines, Penalties and Forfeitures are or may be recovered by any of the Laws of Excise, or by Action of Debt, Bill, Plaint or Information, in any of His Majesties Courts of Record at West-

during the Continuance of this Act.

And the Penalties and Forfeitures hereby imposed, shall be distributed,

one Moiety to the King, the other Moiety to the Informer:

And shall and may be recovered as any other Fines, &c. may be levied, by any of the Laws of Excise, or by Action of Debt, &c. in the Courts at Westminster.

Westminster, wherein no Essoign, Protection or Wager of Law, nor any more than one Imparllance, shall be allowed.

And all Informations against any Distiller, or Vinegar or Cyder-maker, must be laid within 3 Months

after the Offence committed;

VI. Provided also, That no Information shall be brought, laid or prosecuted against any common Distiller, Vinegar-maker, or Cyder-maker, for any false or Misentry, or Offence made or committed, from and after the Four and twentieth Day of June, One thousand seven hundred and one, unless the same Information or Informations be laid and entred before such Persons appointed to determine the same, within three Months next after every such Offence committed; and that Notice thereof be given to such Person or Persons (against whom such Information shall be laid) in Writing, or left at their Dwelling-houses within one Week after the laying and entring such Information, to the end a timely Provision may be had and made in defending the same; Any thing in this Act, or other Law, to the contrary notwithstanding.

The 3 Months for laying the Informations must be Lunar, and not Calendar Months.

By 6 G. I. Post. 417. Informations before the Commissioners of Excise and Justices of Peace, may be in English.

See 15 Car. II. Ante 81. What shall be a good Summons.

See 11 G. I. Cap. 30. Sect. 26. What shall be a sufficient Summons of a private Chandler using un-enter'd Workhouses.

Note, This Clause may be found with the Acts for laying Duties on Candles.

and Notice must be given thereof in Writing to the Person of the Defendant, or left at his Dwelling-house within a Week after the Information is laid.

VII. And

By 6 G. I. Post. 404.
Every Person having
in his Custody above
63 Gallons of Bran-
dy, is deem'd to be a
Seller or Dealer in
Brandy, and sub-
ject to the Survey of
an Officer.

By 9 G. II. Post. 599.
All Persons retail-
ing any spirituous
Liquors in less
Quantity than 2
Gallons, without a
Licence, which is to
be renewed yearly,
paying 50 l. for the
same to the Com-
missioners of Excise,
forfeits 100 l.

But no such Licence
shall enable any
Person to sell such
spirituous Liquors,
unless first licensed
by 2 Justices of the
Peace of that Divi-
sion, Post. 620.

By 9 G. II. Post. 630.
The Entry of any
Beer, Ale, or spiri-
tuous Liquors with
the Officers of Ex-
cise, shall be deem'd
a selling of such
Liquors to all In-
tents and Purposes
by the Person mak-
ing such Entry.

VII. And be it Enacted by the
Authority aforesaid, That no Per-
son or Persons whatsoever shall
from and after the Nine and
twentieth Day of September, One
thousand seven hundred and one,
sell Brandy or other distilled Li-
quors by Retail, to be drank in
his, her or their House or Houses,
but such Persons only as shall be
thereunto licensed and allowed in
the same manner as common Ale-
house-keepers: And every Per-
son or Persons so selling Bran-
dy or other distilled Liquors by
Retail, as aforesaid, shall be sub-
ject to the same Rules, Penal-
ties and Forfeitures, for selling
Drink without Licence, as com-
mon Alehouse-keepers now are;
and the several Justices of the
Peace of this Kingdom, and o-
ther Officers, are hereby impow-
ered and authorized to have and
exercise the same Jurisdiction,
Powers, and Authorities, over
such Retailers of Brandy, and
other distilled Liquors, which
they now have or exercise over
common Alehouse-keepers by any
Law or Statute whatsoever.

And no Persons
shall sell Bran-
dy, or Spirits
by Retail, to be
drank in their
Houses, with-
out a Licence,

such as Ale-
house-keepers
have;

and are subject
to the same Pe-
nalties as Vic-
tuallers selling
without a Li-
cence;

and the Justi-
ces, &c. have
the same Pow-
er over such
Retailers of
Brandy, &c.
as they have
over common
Alehouse-keep-
ers.

VIII. And whereas by an Act made in the Eleventh Year of His Majesties Reign, [Intituled, An Act for ascertaining the Measures for retailing Ale and Beer] It is enacted, That every Mayor

See before, 15 Car. II. Page 76. and 12 & 13 W. III. Page 243. &c. Clauses whereby the Colleges & Halls in either University are excepted out of the Provisions in those Acts.

This Clause recites the 11 W. III. for ascertaining the Measures for retailing Ale and Beer;

or chief Officer of each City, Town Corporate, Borough or Market Town, from and after the Twenty fourth Day of June, One thousand seven hundred, shall, from time to time, cause or procure all Ale-Quarts and Ale-Pints brought to him or them respectively, to be measured, compared, sized, and equalled with the Standard, and then signed, stamp and mark, as in the said Act is mentioned and described; Be it enacted and declared, That nothing in the said recited Act contained, shall extend, or be construed or taken to extend, to deprive the Two Universities of this Kingdom, or either of them, of their Right, Privilege and Usage of sizing, equalling, signing, stamping, and marking of Measures for Ale and Beer within their respective Limits and Jurisdictions, but that they

and declares, That nothing therein contained shall extend to deprive the two Universities of any Privilege and Usage of sizing and marking of the Measures for Ale and Beer,

Within their

they, and each of them respectively, shall and may have and enjoy their said Right, Privilege and Usage; any thing in the said recited Act to the contrary thereof in any wise notwithstanding.

See the Notes before, Page 72, 115, 121. and the 1 An. Post. 287.

By the 8 G. I. Post 454. If any foreign Goods coming Coastwise are landed without the Presence of an Officer of the Customs, they are forfeited; as to excisable Liquors coming Coastwise, see before, Page 74.

By the 3 G. I. Post. 384. All Low Wines and Spirits carried Coastwise, without a Certificate that the Duties are paid, are forfeited, and may be seized by any Officer of the Customs or Excise.

IX. And for the preventing all secret and unlawful Importation of Foreign Spirits, or Brandy, be it enacted by the Authority aforesaid, That if any Foreign Brandy, or Spirits of any kind whatsoever, shall, from and after the Nine and twentieth Day of September, One thousand seven hundred and one, be imported into this Kingdom, or be brought into any Port, Creek, or Haven of this Realm, in any Ship or Vessel under the Burthen of Fifteen Tuns (except for the Use of the Seamen on Board such Ship or Vessel only, not exceeding one Gallon for each Seaman) such Brandy or Spirits shall be forfeited, One Moiety thereof to His Majesty, His Heirs and Successors, the other Moiety to such Person as shall seize or sue for the same, by Bill, Plaint or Information, in

respective Jurisdictions,

And after the 29th of September, 1701, if any foreign Brandy, shall, &c. be imported into England, in any Vessel under fifteen Tuns (except for the Use of the Seamen on board, not exceeding one Gallon for each Seaman)

it shall be forfeited; one Moiety to the King, the other Moiety to him who shall seize or sue for the same.

in any of the
Courts at *West-*
minster.

in any of His Majesties Courts
of Record at Westminster.

And the King is
impowered to
borrow on the

Credit of these
Duties upon
Low-Wines,
Coffee, Mus-
lins, Nutmegs,
Cinnamon, &c.

any Sum not
exceeding
300,000 l. from
any Person or
Persons, Na-
tives, or Fo-
reigners, Bo-
dies Politick or
Corporate,

X. And be it further enacted by
the Authority aforesaid, That it
shall and may be lawful to and
for His Majesty, or His Ma-
jesties Officers in the Receipt
of His Exchequer, to borrow
or take in, by way of Loan, to
His Majesties Use, on Cre-
dit of the said Rates and Du-
ties upon Low-Wines or Spi-
rits of the first Extraction, and
of the said Duties upon Coffee,
Cocoa-Nuts, Chocolate,
Cocoa-Paste, Tea, Nutmegs,
Cinnamon, Cloves, Mace,
and Pictures, and any other
things therewith charged, as
aforesaid, and of the said Im-
positions and Sums of Money
payable by Hawkers, Pedlars,
and Petty Chapmen, and of
the said further Duties impo-
sed upon Muslins, any Sum or
Sums of Money not exceed-
ing Three hundred thousand
Pounds from any Person or
Persons, Natives, or Foreign-
ers, Bodies Politick or Corpo-
rate, as shall be willing to ad-
vance

E X C I S E,

bance or lend the same, and that Interest for the Forbearance hereof, not exceeding the Rate of six Pounds per Cent. per Ann. at 6 l. per Cent. per Ann. for the first 150,000 l. for the first One hundred and fifty thousand Pounds, and seven Pounds per Cent. per Ann. and at 7 l. per Cent. per Ann. for the remaining 150,000 l. for the remaining One hundred and fifty thousand Pounds, which shall be so lent, shall be allowed and paid out of the same Rates or Duties; and that the Money so to be lent, shall not be rated or assessed to any publick Tax or Assessment whatsoever. which Money so lent is not to be taxed.

XI. And to the end all the Money that shall be so lent to his Majesty on the said Duties on Low-Mines, and other the Duties before particularly expressed, may be well and sufficiently secured and repaid with Interest, as aforesaid, out of the same; be it further enacted by the Authority aforesaid, that all the Monies arising by the said Duties, upon which the said Loans are to be made, shall be brought and paid from time to time, Weekly, into the Receipt And that the Money so lent may be sufficiently secured, it is enacted, that all the Money arising by this Act shall be paid weekly into the Exchequer

Anno 12 & 13 Gulielmi III. Regis

upon every
Wednesday, if
it be not an
Holyday,

and if it be,
then on the
next Day, that
is not an Holy-
day :

And the Audi-
tor of Ex-
chequer is to
keep a Book,
distinct from
all other Ac-
counts, &c. for
entring all the
Money so paid
in.

ceipt of the Exchequer (that is
to say) upon Wednesday in eve-
ry Week, if it be not an Holy-
day, and if it be, then the next
Day after, that is not an Holy-
day ; and that there shall be
provided and kept in His Ma-
jesties Exchequer (that is to
say) in the Office of the Audi-
tor of the Receipt, one Book
in which all the said Monies
which shall be so paid into the
Exchequer, shall be entred a-
part and distinct from all other
Monies paid or payable to His
Majesty, His Heirs and Succes-
sors, upon any Account what-
soever.

And whereas
Persons subject
to the Duties of
Excise, and
some Collec-
tors of the said
Duties, and of
the late Duties
on Malt and
Leather have
fail'd, and may
hereafter fail,
and they and
their Securities
become insol-
vent, being in-
debted to the
King,

XII. And whereas many Per-
sons who pay Duties of Excise,
and Salt, and some Collectors of
the said Duties, and of the
late Duties on Malt and Lea-
ther, have by Accidents failed
in their Credit, and may here-
after fail, and they and their Se-
curities become Insolvent, be-
ing indebted to His Majesty for
the said Duties, or for Monies
collected for the same ; and
though incapable to pay all the

EXCISE,

Monies due, or to grow due from them to His Majesty, may notwithstanding, by the Assistance of Friends and Relations, be capacitated to pay part of their said Debts, which they would in many Cases do, if a Composition could be made for the same, and such Persons could be discharged of the Remainder of the said Debts; but for want of sufficient Authority to make such Compositions, such Debts do and may frequently become wholly and utterly lost: For Remedy whereof, be it enacted by the Authority aforesaid, that it shall and may be lawful for the Commissioners of His Majesties Treasury, or any three or more of them, or the Lord High Treasurer, or Commissioners of His Majesties Treasury for the Time being, for any such Debts incurred before the five and twentieth Day of March, one thousand seven hundred and one, to make such reasonable Compositions as to him or them shall seem meet, and upon

who by the Assistance of their Friends may be capable of paying Part of the Debt so incurred, though not the whole:

The Lord Treasurer, or any 3 of the Commissioners of the Treasury, are hereby empowered to compound for any such Debts due to the King before the 25th of March, 1701.

in such manner as to them

shall seem rea-
sonable upon
Payment of the
Money com-
pounded for.

upon Payment of the Money
compounded for, in Case he or
they shall think it reasonable, by
Warrant to the Commissioners
of Excise, to discharge the Re-
mainder of the Debt or Debts
so compounded.

R 3

Anno

Anno duodecimo & decimotertio
Gulielmi III. Regis.

C A P. XII.

An Act for appropriating three thousand seven hundred Pounds Weekly, out of certain Branches of Excise for publick Uses, and for making a Provision for the Service of His Majesties Household and Family, and other His necessary Occasions.

[That is to say so much of the said Act as relates to the Revenue of Excise.]

I. **W**hereas by an Act of Parliament made and passed in the Ninth Year of His Majesties Reign, Intituled, This Act recites the 9 W. III. where- by the Sum of 700,000 l. per Ann. An Act for granting to His Majesty a further Subsidy of Tonnage and Poundage towards raising the yearly Sum of seven hundred thousand Pounds for the Service of His Majesties Household, and other Uses therein mentioned, during His

was given to
His Majesty for
Life for the Ser-
vice of His
Houshold and
Family, and
other necessary
Expences,

to be supplied
out of the here-
ditary and tem-
porary Excise,

and out of the
Revenue of
the Post-Office,

First-Fruits and
Tenths,
Fines for Writs
of Covenant
and Writs of
Entry,

His Majesties Life, the yearly
Sum of seven hundred thou-
sand Pounds was intended to
be supplied to His Majesty,
for the Service of His Hou-
shold and Family, and for o-
ther His necessary Expences and
Occasions, out of the hereditary
Rates and Duties of Excise,
upon Beer, Ale, and other Li-
quors, which were granted to
the Crown in the Twelfth Year
of the Reign of King Charles
the Second, and out of the
Rates and Duties of Excise on
Beer, Ale, and other Liquors,
payable for the Term of His Ma-
jesties Life, by an Act of Par-
liament made and passed in the
second Year of the Reign of
His Majesty and the late Queen,
of blessed Memory, and out of
the Revenue of the General Let-
ter-Office, or Post-Office, or the
Office of the Post-master Gene-
ral, and out of the small Bran-
ches of His Majesties Revenues
herein after mentioned and ex-
pressed; (That is to say) The
First-Fruits and Tenths of
the Clergy; the Fines for
Writs of Covenant and Writs

of Entry, payable in the Alienation-Office ; the Post-Fines Post-Fines, Wine-Licences,
 the Revenue of the Wine-Licences ; the Monies arising by the Sheriffs Profers and Compositions in the Exchequer, Sheriffs Profers and Compositions, and of Seizures of prohibited Goods,
 and by the Seizures of uncustomed and prohibited Goods ; and out of the Revenue of the Dutchy of Cornwall, and any other Revenue arising by the Rents of Lands in England or Wales, and out of the Revenue of the Dutchy of Cornwall, and other Rents of Lands and Fines for Leases,
 or for Fines of Leases of the same, or any of them ; and the Duty of four and a half per Cent. in Specie, arising in Barbadoes, and the Leeward-Islands in America, the Duty of 4 and a half per Cent. arising in Barbadoes and the Leeward-Islands in America,
 and out of the Monies which should arise by the said Act, for the said further Subsidy of Tunnage and Poundage ; and it was thereby further enacted, that if the said great and small Branches and Revenues herein before mentioned, should produce in clear Money more than the yearly Sum of seven hundred thousand Pounds, from the Five and twentieth Day of December, One thousand six hundred ninety nine ; then the and it was thereby enacted that if the Revenues above-mentioned should produce annually more than 700,000 l.
 Over=

that the Overplus should not be disposed of, but by Parliament.

Overplus of such Produce, being more than the said yearly Sum of seven hundred thousand Pounds, should not be issued, disposed, made use of, or applied to any Use or Purpose, or upon any Pretext whatsoever, without the Authority of Parliament, as by the said Act, Relation being thereunto had, may

And whereas the Necessity of the Publick Affairs doth require that 3,700*l.* weekly from the 25th of December, 1700. be taken out of the hereditary and temporary Excise, for the publick Use,

more fully appear: And whereas as the Necessity of the publick Affairs doth require, that the weekly Sum of three thousand seven hundred Pounds of lawful English Money for every Week, to be reckoned from the Five and twentieth Day of December, One thousand seven hundred, and to be taken out of the said hereditary Revenue or Branch of Excise, and out of the said Du-

during His Majesty's Life;

ties of Excise, payable during His Majesty's Life, and either or any of them, be applied and disposed to and for the publick Use and Service, during His Majesty's Life; and that the Monies arising by such weekly Payments, during the Term of five Years, to be accounted from the

and that the Money arising by such weekly Payments, be for five Years,

E X C I S E,

the said five and twentieth Day of December, One thousand seven hundred, be now made a Security or Fund of Credit for raising thereupon any Sum or Sums of Money, not exceeding eight hundred and twenty thousand Pounds, for the immediate Service of His Majesty's Navy, Guards, and Garrisons, Land-Forces, and other publick Uses; and it is intended, that all the rest and Residue of the said particular Branches of Excise, and all the said other great and small Branches and Revenues herein before particularly enumerated and expressed, shall, from the said five and twentieth Day of December, One thousand seven hundred, be for the Service of His Majesty's Household and Family, and for other His necessary Expences and Occasions, during His Majesty's Life: Be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and the Commons, in this present Parliament assembled, and

from the 25th of December, 1700. a Security for raising a Sum not above 820,000 l. for the Service of the Navy, Guards, and Garrisons, &c.

And it is intended that the Residue of the said particular Branches of Excise, and other Revenues above mentioned, shall from the 25th of December, 1700. be for the Service of His Majesty's Household and Family, and other necessary Expences, during His Life;

and it is enacted,

That from the
25th of De-
cember, 1700.
and during the
Term of five
Years from
thence next
immediately
ensuing, the
weekly Sum of
3,700^l shall
be paid into
the Exchequer
by the Com-
missioners of
Excise, out of
the hereditary
and temporary
Excise, if the
temporary
continue so
long,

If not, then
out of the he-
reditary Ex-
cise only,

and by the Authority of the
same, That from and after the
said Five and twentieth Day of
December, One thousand seven
hundred, for and during the
whole Term of five Years
from thence next and immedi-
ately ensuing, the full, clear,
and entire weekly Sum of
three thousand seven hundred
Pounds, of lawful English Mo-
ney, out of all the Monies aris-
ing by the said hereditary Du-
ties of Excise, and by the said
Duties of Excise, payable dur-
ing his Majesty's Life, and by
every or any of them, if all
those Duties of Excise shall so
long continue; and if the said
Duties of Excise, payable dur-
ing his Majesty's Life (which
God long preserve) shall hap-
pen to determine before the
End of the said Term of five
Years, then out of the Monies
arising entirely by the said he-
reditary Duties of Excise, for
and during all the Residue
which shall be then to come and
unexpired of the said Term of
five Years, shall be brought
and paid by the Commission-
ers,

ers, Farmers, Receiver, and Receivers General for the time being of the said Duties of Excise (who are hereby enjoined and required to bring and pay the same accordingly) into the Receipt of Exchequer, distinctly and separately from all other Monies whatsoever, that are or shall be payable by them into the said Receipt; the same to be brought and paid into the said Receipt, in Manner and Form following, (that is to say) the Sum of ninety six thousand two hundred Pounds for the first twenty six Weeks, to be reckoned from the said Five and twentieth Day of December, One thousand seven hundred, and to end upon Wednesday the Five and twentieth Day of June, One thousand seven hundred and one, shall be brought and paid into the said Receipt, as by this Act is especially provided in that Behalf; and from and after the said Five and twentieth Day of June, One thousand seven hundred and one, during all the Residue of the said Term of

distinctly and separately from all other Money whatsoever,

in manner following, viz.

96,200 l. for the first twenty six Weeks, from the 25th of December, 1700. to Wednesday the 25th of June, 1701.

and from the 25th of June, 1701. during all the Residue of the five Years,

the weekly
Sum of 3,700*l.*

upon the *Wed-*
nesday in every
Week, if it be
not an Holy-
day,
and if it be,
then the next
Day that is not
an Holy-day ;

and if the Re-
ceipt of one
Week proves
insufficient to
pay the 3,700*l.*
then the Defi-
ciency shall be
supplied out of
the whole Re-
ceipt of the
next succeed-
ing Week or
Weeks.

of five Years, the said weekly
Sum or Payment of three thou-
sand seven hundred Pounds,
shall, upon Wednesday in every
Week, if it be not an Holy-day,
and if it be, then upon the next
Day that is not an Holy-day,
as one Week shall successively
and immediately follow and suc-
ceed another, be brought and
paid into the said Receipt of
Exchequer, for the Purposes in
this Act expressed ; and in case
in any Week or Weeks the
whole Receipt of the Monies
of the said several Branches or
Duties of Excise, hereby charg-
ed, as aforesaid, shall not be
sufficient to answer the weekly
Payment or Payments hereby
directed, for such particular
Week or Weeks ; that then and
so often the Deficiency and De-
ficiencies thereof shall be sup-
plied and made good out of
the whole Receipt of the said
particular Branches of Excise,
and every or any of them, a-
rising in the next Week or
Weeks, when the Receipt or
Receipts will be sufficient to bear
the same.

*Wednesday is ap-
pointed the Day for
paying the Money
received by the Com-
missioners of Excise
into the Exchequer,
by 3 & 4 Ann.*

*Post. 300. and by
4 Ann. Post. 316.*

EXCISE,

II. And as to the said Sum of Ninety six thousand two hundred Pounds, to be reckoned for the first twenty six Weeks from the said Five and twentieth Day of December, One thousand seven hundred, and ending upon Wednesday the Five and twentieth Day of June, One thousand seven hundred and one, as aforesaid; it is hereby enacted, That the said Sum of ninety six thousand two hundred Pounds, shall be brought and paid into the Receipt of Exchequer out of the Duties of Excise aforesaid, by Two thousand three hundred Pounds a Week for one and forty Weeks, to be reckoned from the said Five and twentieth Day of June, One thousand seven hundred and one, successively, and by paying nineteen hundred Pounds, to complete the said ninety six thousand two hundred Pounds at the End of the two and fortieth Week, to be reckoned from the said Five and twentieth Day of June, One thousand seven hundred and one, over and above

And as to the 96,200 l. for the 26 Weeks, from the 25th of December, 1700. to the 25th of June, 1701.

the same is to be paid into the Exchequer, out of the aforementioned Duties of Excise, by 2,300 l. a Week, for 41 Weeks, from the 25th of June, 1701.

and 1,000 l. to complete the 96,200 l. at the End of the 42d Week,

to be reckoned from the 25th of June, 1701. over and above the weekly Payment of 3,700 l.

which weekly Payments are appropriated towards the Repayment of a Sum, not exceeding 820,000 l. to be borrowed thereupon, and the Interest thereof;

above the constant weekly Payment of Three thousand seven hundred Pounds aforementioned for the Purposes in this Act expressed; and that all the Monies hereby appointed to be weekly paid into the said Receipt, as aforesaid, and every Part thereof, shall be applied and disposed, and the same are hereby appropriated for and towards the Repayment and Satisfaction of the Sum not exceeding eight hundred and twenty thousand Pounds hereby authorized to be borrowed thereupon, and the Interest thereof, as is herein after mentioned, and to no other Use, Intent, or Purpose whatsoever; any former Act or Acts of Parliament, or other Matter or Thing whatsoever to the contrary notwithstanding.

III. And be it further enacted by the Authority aforesaid, That all the rest and Residue of the said particular Branches of Excise upon Beer, Ale, and other Liquors, which shall, from time to time, remain after the said weekly Payments shall be made out of the same, and the

and the Residue of the Produce of the several Branches of the Revenue above mentioned, after the said weekly Payments,

EXCISE,

said Revenue arising in the said General Letter-Office or Post-Office, and by the said small Branches, herein before particularly expressed, and by the said further Subsidy of Tunnage and Poundage, and all other the Branches and Revenues, herein before mentioned, which were chargeable with the said yearly Sum of Seven hundred thousand Pounds, as aforesaid, shall, from time to time, during His Majesty's Life, be for the Use and Service of His Majesty's Household and Family, and for other His necessary Expences and Occasions; the said Act made in the ninth Year of His Majesty's Reign, herein before recited, or any Clause, Matter, or Thing, therein contained to the contrary notwithstanding.

which were chargeable with the yearly Sum of 700,000 l.
during His Majesty's Life,
to the Use and Service of His Majesty's Household and Family, and His other necessary Expences.

IV. And it is hereby declared and enacted, That all and every the Clauses contained in the said recited Act of Parliament, for, touching or concerning the Overplus or Produce of the said Branches and Revenues, over and above the said yearly Sum

And all the Clauses of Appropriation of the Overplus of the 700,000 l.

by the 9th of
W. III. are re-
pealed :

Sum of seven hundred thou-
sand Pounds, are and shall be
repealed, void, and of none
effect.

And the Com-
missioners of
Excise shall
keep apart the
Money receiv-
ed for the he-
reditary and
temporary Ex-
cise,

V. And it is hereby further e-
nacted by the Authority aforesaid,
That the Commissioners of Ex-
cise for the time being, at the
Head Office in London, shall,
from time to time, separate and
keep apart all the Monies a-
rising by the said particular
Branches of Excise, herein be-
fore mentioned, as the same
shall, from time to time, arise
or be paid into the said Office of
Excise by the Receivers or Col-
lectors of the same, or by any o-
ther Person or Persons what-
soever ; and shall, out of the Mo-
nies so arising, make the said
weekly Payments into the
Exchequer, for Repayment of
Loans, and the Interest there-
of, according to the Purport of
this present Act.

out of which
they are to
make the said
weekly Pay-
ments into the
Exchequer, for
Repayment of
the Loans with
Interest.

And if the Com-
missioners shall
refuse or neg-
lect to pay the
weekly Sums
above menti-
on'd,

VI. And be it further enacted,
That if the said Commissioners
of the Excise for the time be-
ing, shall refuse or neglect to pay
or cause to be paid, into the Ex-
chequer the said weekly Sums
S hereby

P-
of
s of
l.

hereby appointed, or shall divert or misapply any part of the Monies which should make good the same, then they and every of them so offending shall forfeit their several Offices and Places, and be incapable to serve the King in any Office or Place of Trust or Profit, and shall be liable, for every such Offence, to pay double the Value of the Money to be diverted or misapplied, to any Person or Persons who will inform or sue for the same, by Action of Debt, or of the Case, Bill, Suit, or Information, in any of His Majesties Courts of Record at Westminster, wherein no Essoign, Protection, Wager of Law, or more than one Imparlance, shall be granted or allowed.

VII. And be it enacted, That the Comptroller of the Excise for the time being shall keep a perfect and distinct Account, in a Book or Books fairly written, of all the Monies which shall arise by the said particular Branches of Excise, out of which the said weekly Payments

or divert, or misapply, any Part of what should make good the same, they forfeit their Offices, and are incapable of any Place of Profit or Trust under the King, and shall pay double the Value of such Money so diverted or misapplied to any Person who will sue for the same, &c.

and the Comptroller of the Excise is to keep an Account of the particular Branches of Excise, out of which the Payments are to be made as they arise,

Anno 12 & 13 Gulielmi III. Regis.
 ments are to be made, as aforesaid, as the same shall from
 time to time arise or be raised
 (to which Books all Persons
 concerned shall, at all season-
 able times, have free Access,
 without Fee or Charge) and
 such Comptroller, in Default
 thereof, shall forfeit his Office
 or Place, and be rendred inca-
 pable, as aforesaid, and shall
 also forfeit the Sum of one
 hundred Pounds for every such
 Default, to any Person or Per-
 sons who will inform or sue
 for the same, as is before men-
 tioned.

which all Per-
 sons may see
gratis.

And in default
 thereof, he shall
 forfeit his Of-
 fice, is rendred
 incapable, and
 shall also forfeit
 100 l. for every
 such Default,
 to any Informer
 who will sue
 for the same :

VIII. And to the end the said
 weekly Sum of three thousand
 seven hundred Pounds, and all
 the Payments hereby directed
 to be made into the said Receipt
 of Exchequer, for or upon Ac-
 count of the same, may be made
 a Fund or Security for bor-
 rowing thereupon any Sum or
 Sums of Money, not exceed-
 ing eight hundred and twenty
 thousand Pounds, and for Re-
 payment thereof with Interest
 for the same, be it further en-
 acted by the Authority aforesaid,

And that the
 weekly Sum of
 3700 l. may be
 a Fund for bor-
 rowing any
 Sum not ex-
 ceeding
 820,000 l.

and for the Re-
 payment there-
 of with In-
 terest.

That there shall be provided and kept in the Office of the Auditor of the Receipt of Exchequer one Book, in which all the Monies which ought to be paid in weekly, as aforesaid, for or upon Account of the said weekly Sums, out of the said particular Branches of Excise, and which shall be brought to the said Receipt, shall be entered apart and distinct from all other Monies paid into the said Receipt, on any other Account whatsoever.

The Auditor of the Receipt of Exchequer, is to keep a Book, wherein he is to enter the weekly Payments above-mentioned, distinct from all other Payments;

IX. And it is hereby further enacted by the Authority aforesaid, That it shall and may be lawful to and for any Person or Persons, Natives or Foreigners, Bodies Politick or Corporate, to advance and lend to His Majesty, at the said Receipt of Exchequer, any Sum or Sums of Money, not exceeding the said Sum of eight hundred and twenty thousand Pounds, upon Credit of the weekly Payments hereby appointed to be made, as aforesaid, out of the said particular Branches of Excise; and that

and any Person or Persons Natives or Foreigners, or Bodies Politick, may lend the said Sum of 820,000*l.* to His Majesty,

upon the Credit of the said weekly Payments.

and Tallies
shall be levied,
and Orders
drawn for the
Repayment of
the same,

and for the Pay-
ment of the In-
terest at 6 l.
per Cent.
per Ann. for the
first 400,000 l.

and at 7 l.
per Cent.
per Ann. for the
remaining
420,000 l.

which Interest
shall be pay-
able every 3
Months from
the Date of the
Tally, and till
the Principal is
paid;

and such Order
and Orders,
and the Money
therein con-
tain'd, Part
thereof
shall be assign-
able; but the
Assignment
must be endor-
sed on the Or-
der, and entred

Tallies of Loans shall be le-
vied for all and every Sum and
Sums of Money so lent; and
that Orders, according to the
Course of the Exchequer, shall
be drawn, signed and issued
for the Repayment of the same,
and for Payment of Interest for
the Forbearance of every such
Sum of Money, after the Rate
of Six Pounds per Centum, per
Annum, for the first four hun-
dred thousand Pounds, and se-
ven Pounds per Centum per An-
num, for the remaining four
hundred and twenty thousand
Pounds; which Interest shall be
payable every three Months
from the respective Dates of
the said Tallies of Loan, until
the Satisfaction of the respec-
tive principal Sums; and all
and every such Order and Or-
ders, and the Monies therein
to be contained, or any part
thereof, shall be assignable and
transferrable, without Power
of Revocation, so as the Assign-
ments thereof be endorsed on
the respective Orders, and en-
tered or notified in the Office of
the Auditor of the Receipt of

Exchequer, in a Book to be there kept for that Purpose; and that all and every the Sum and Sums of Money so to be lent to his Majesty, upon Credit of the said weekly Payments, shall be free from all manner of publick Taxes and Impositions whatsoever; and that a distinct Register shall be kept in the said Receipt of Exchequer, of all the Orders for Repayment of the said Sum, not exceeding eight hundred and twenty thousand Pounds, in which all the said Orders shall be registered in Course, according to the Dates of the Callies respectively, without any other Preference of one before another; and that all and every Person and Persons shall be paid in Course, according as their Orders shall stand entred in the said Register; and that all the Monies to come in by this Act, of or for the said weekly Payments appropriated for Repayment of Loans, and the Interest thereupon, as aforesaid, shall be in the same Order liable to the Satisfaction of the

in the Office of the Auditor of the Receipt of Exchequer, and the Money lent upon this
 A & shall be free from all Taxes,
 and all the Orders shall be registered in the Exchequer in Course according to the Dates,
 and all Persons are to be paid accordingly;
 and the Money &c. appropriated for Repayment of the Loans with Interest, shall in the same Order be liable

respe-

to satisfie the
Lenders,
their Execu-
tors, Admini-
strators, and
Assigns, accord-
ing to the Dates
of their Tallies,

respective Lenders, their Exe-
cutors, Administrators and As-
signs respectively, according to
the Dates of their Tallies, and
shall not be diverted or divertible
to any other Use, Intent or
Purpose whatsoever; and that
no Fee, Reward or Gratuity,
directly or indirectly, be demand-
ed or taken for providing or
making of any Books, Entries,
Registers, Views or Search,
in or for Payment of Money
lent upon the said weekly Pay-
ments out of the said Branches
of Excise or Interest, as afore-
said, by any of His Majesties
Officer or Officers, their Clerks
or Deputies, on pain of Pay-
ment of treble Damages to
the Party aggrieved by the Par-
ty offending, with Costs of
Suit, or if the Officer himself
take and demand any such Fee
or Reward, then to lose his
Place also; and if any undue
Preference of one before ano-
ther shall be made, either in
point of Register or Payment,
contrary to the true Meaning of
this Act, in reference to the said
Principal or Interest, payable

and no Fee or
Gratuity shall
be taken for
providing any
Books, or ma-
king any En-
tries or Search-
es, &c. upon
the Account of
the said week-
ly Payments,
by any Officer
or Clerk, upon
pain of forfeit-
ing his Place,
and treble Da-
mages and
Costs, if taken
by the Officer
himself, and if
by his Deputy
or Clerk, treble
Damages and
Costs;

and if any un-
due Preference
is given in
registering, or
in paying of
the Principal or
interest,

out of the said weekly Sums charged on the said particular Branches of Excise, then the Party offending shall be liable by Action of Debt, or on the Case, to pay the Value of the Debt, Damages and Costs to the Party agrieved, and shall be fore-judged of his Place or Office; and if such Preference be unduly made, by any his Deputy or Clerk, without Direction or Privy of his Master, then such Deputy or Clerk shall also be liable to such Action of Debt, Damages and Costs, and shall be for ever after incapable of any Place or Office; and in case the Auditor shall not direct the Order, or the Clerk of the Pells record, or the Teller make Payment according to each Persons due Place and Order, as afore directed, in reference to the said weekly Sum of three thousand and seven hundred Pounds, or the said Principal and Interest, to be paid out of the same, then he or they shall be adjudged to forfeit, and they and their respective Deputies and Clerks

the Person offending shall pay the Value of the Debts, with Damages and Costs, and shall be fore-judged of his Office;

and if any such undue Preference is given by any Clerk, without the Privy of his Master, he shall pay the Value of the Debt, &c. as above, and be incapable of any Place or Office;

and if the Auditor shall not direct the Order, or the Clerk of the Pells record, or the Teller pay it, &c. in due Course,

he or they shall forfeit their Places, &c. as above; and their respective Deputies and Clerks shall be

herein liable

to an Action,
and to pay the
Value of the
Debt, with
Damages and
Costs,

to be recovered
in any of the
Courts at West-
minster, &c.

herein offending, to be liable to
such Action, Debt, Damages,
and Costs, in such Manner, as
aforesaid; all which said Pe-
nalties and Forfeitures to be
incurred by any of the Officers
of the Exchequer, or any their
Deputies and Clerks, shall and
may be recovered by Action of
Debt, Bill, Plaint, or Informa-
tion, in any of His Majesty's
Courts of Record at Westminster,
wherein no Essoign, Protection,
Privilege, Wager of Law, In-
junction, or Order of Restraint,
shall be in any wise granted or
allowed.

And all Tallies
or Orders that
are entered the
same Day they
are dated, the
entering of one
before the o-
ther shall not
be interpreted
an undue Pre-
ference.

X. Provided always, and be
it hereby declared, That if it
happen that several Tallies of
Loan, or Orders for Repayment
of Money lent upon the said
weekly Sums out of the said
Branches of Excise, bear Date,
or be brought the same Day to
the Auditor of the Receipt to be
registered, then it shall be in-
terpreted no undue Preference,
which of those he enters first,
so he enters them all the same
Day.

XI. Pro-

XI. Provided also, That it shall not be interpreted any undue Preference to incur any Penalty in point of the Payment last mentioned, if the Auditor direct, or the Clerk of the Pells record, and the Tellers do pay subsequent Orders of Persons that come and demand their Monies, and bring their Orders, before other Persons that did not come to demand their Money, and bring their Orders in their Course, so as there be so much Money reserved as will satisfy precedent Orders; which shall not be otherwise disposed, but kept for them; Interest upon Loan being to cease from the time the Money is so reserved and kept in Bank for them.

And no Person shall be subject to any Penalty for paying subsequent Orders, if demanded before precedent Orders,

so that sufficient Money be reserved to pay the precedent Orders on Demand;

but the Interest shall cease from the Time the Principal was ready.

XII. Provided always, and it is hereby enacted, That the Charge of collecting, managing, and levying the said particular Branches of Excise, and other Branches and Duties before-mentioned, which were liable to the said yearly Sum of Seven hundred thousand Pounds, shall be born and defrayed out of the said rest and Residue

And it is hereby enacted that the Charges of collecting and managing the Revenues, liable to the yearly Sum of 700,000 l.

shall be defrayed out of the Residue of the Revenues appropriated to His Majesty's Use;

and any Person or Persons, Bodies Politick or Corporate, may lend in Part of the 420,000 *l.* (or the whole of it) before the

400,000 *l.* is advanced;

Residue of the same Branches and Revenues hereby appointed for the Service of His Majesty's Household and Family, and other His necessary Expences and Occasions, as aforesaid; any thing herein contained to the contrary notwithstanding.

XIII. Provided also, and it is hereby enacted, That if any Person or Persons, Bodies Politick or Corporate, at any time or times after the passing of this Act, and before such time as Four hundred thousand Pounds principal Monies in the whole shall be first lent thereupon, shall be willing to advance and lend to His Majesty, any Sum or Sums of Money, for or in Part of the Sum of Four hundred and twenty thousand Pounds, being the last Part of the Sum, not exceeding Eight hundred and twenty thousand Pounds, authorized to be borrowed upon this Act, that then it shall and may be lawful to and for any such Person or Persons, Bodies Politick or Corporate, to make such Loans for or in part of the said last Four hundred

hundred and twenty thousand Pounds, without staying till the preceding four hundred thousand Pounds shall be first lent; and that the principal Monies upon the Orders of Loan, for or in part of the said last four hundred and twenty thousand Pounds, shall be registered and paid in Course, as this Act directs, but shall take place in point of Registry and Payment, next after four hundred thousand Pounds principal Monies, which shall be first registered, or be reserved to be registered, upon this Act; and that the Interest of the said Loans, for or in part of the said four hundred and twenty thousand Pounds, so to stand last upon the said Register, shall be paid every three Months from the respective Dates of the Tallies of Loans for the same, out of the said Monies to arise weekly from the said particular Branches of Excise, as aforesaid, under the like Penalties, Forfeitures, and Disabilities, for not duly registering or repaying the Monies so

but the principal Money, upon the Orders of Loan, for or in Part of the 420,000 l. shall be registered and paid, as before directed;

but in Point of Registry and Payment, to take Place next after the first 400,000 l.

and the Interest of the 420,000 l. shall be paid every three Months, from the Date of the Tallies,

out of the above mentioned Money,

Anno 12 & 13 Gulielmi III. Regis:

under the same
Penalties as
are before pro-
vided by this
Act.

to to be lent, for or in part of
the said four hundred and twenty
thousand Pounds, or for not
duly paying the Interest there-
of, as are by this Act provided
for not duly registering or re-
paying any other Part of the
said Monies, not exceeding
Eight hundred and twenty
thousand Pounds by this Act
authorized to be borrowed, as
aforesaid, or Interest of the
same; any thing in this Act con-
tained to the contrary notwith-
standing.

And in Dis-
charge of sever-
al perpetual
annual Pay-
ments, and of
all Arrears
thereof, grant-
ed by King
Charles the II.
by Letters Pa-
tents, out of
the hereditary
Excise,

that Revenue is
charged from

XIV. Provided always, and be
it further enacted by the Authori-
ty aforesaid, That in lieu and
discharge of certain perpetual
annual Payments, and of all
Arrears thereof, granted by His
late Majesty King Charles the
Second, by Letters Patent, out
of the said hereditary Revenue
of Excise, in Satisfaction of cer-
tain principal Sums mentioned
in the said Letters Patent, to be
then due from His said late
Majesty to the respective Pa-
tentees therein named, the said
hereditary Revenue of Excise,
shall, from and after the Twenty
sixth

EXCISE, &c.

fifth Day of December, One thousand seven hundred and five, be
 and stand charged and charge-
 able for ever, with the Payment
 of annual Sums after the Rate
 of Three Pounds per Cent. per
 Annum, for the principal Sums
 mentioned in the said Letters
 Patent, to be issued and paid
 out of the said Revenue by quar-
 terly Payments, out of the Re-
 ceipt of His Majesty's Exche-
 quer, by the Officers of the same,
 unto the respective Owners and
 Proprietors of such annual
 Sums, and to their Heirs and
 Assigns for ever, without any
 Fee or Charge, and any further
 or other Warrant to be sued
 for, had, or obtained, in that Be-
 half; the said annual Pay-
 ments, after the Rate of Three
 Pounds per Cent. to be subject
 nevertheless to be redeemed
 upon Payment of a Moiety of
 the principal Sums mentioned
 in the said respective Letters
 Patent.

the 26th of Dec-
 cember, 1705.
 for ever,

with the Pay-
 ment of 3 l.
 per Cent.
 per Ann. for
 the principal
 Sums mention-
 ed in such Let-
 ters Patents,
 to be paid
 quarterly at
 the Exchequer,

without any
 Fee or other
 Warrant to the
 Proprietors
 thereof, their
 Heirs, or As-
 signs for ever,

subject never-
 theless to be
 redeemed upon
 Payment of a
 Moiety of the
 Principal.

Anné

Anno Primo

A N N Æ Reginae.

C A P. XIV.

**An Act for the encouraging the
Consumption of Malted Corn,
and for the better preventing
the running of French and fo-
reign Brandy.**

*[That is, so much thereof as relates to
French and foreign Brandy.]*

It is hereby en-
acted, That
every Person
importing and
landing, &c.
any French
Brandy before
the Duty is
paid or secured,
&c. or aiding,
and assisting,
therein

I. AND be it further enacted
by the Authority aforesaid,
**That if any Person or Persons
shall at any time hereafter im-
port, land, or deliver out of any
Ship, Vessel, or Boats, any
French Brandy, before the Duty,
due or payable to Her Majesty
for the same, shall be paid, or
secured to be paid, or by Licence
from the proper Officer so to do,
every Person or Persons that
shall**

And see the
2 W. & M. Ante 115.
And the 3 G. I.
Post. 381. other
Notes in relation to
Brandies, &c. im-
ported from the I-
lands of Jersey
and Guernsey.

See the several
Notes before in
Pages 5, 30, 72.
where you will find
what the Law re-
quires upon the Im-
portation of foreign
Brandy and Spirits.

And by the 8 G. I.
Post. 454. No Goods
carried coastwise
shall be landed be-
fore the Certificate
be deliver'd to the
Collector and Comp-
troller of the Port,
and their Warrant
obtain'd for landing
the same; and if
any Foreign Goods
coming coastwise
are landed without
the Presence of the
Officer of the Cu-
stoms, they are for-
feited.

As to exciseable Li-
quors coming coast-
wise, see before,
Page 74. and
Post. 384. 3 G. I.

And before, Page
121. you will find
several Notes, men-
tioning in Casks of
what Size, and
Vessels of what Bur-
then, foreign Bran-
dy and Spirits may
be imported.

And see 12 & 13
W. III. Ante 256.

And Post. 426. 8 G. I.
And Post. 477. 5 G. I.
And Post. 684. 9 G. II.
Farther Provisions
relating hereto.

shall so do, or be aiding or assisting therein, or shall conceal the same when landed, shall not only forfeit the Goods so imported, but also forfeit and pay double the Value of such Goods so clandestinely imported; one Moiety whereof, after Charges of Suit deducted, shall be paid to Her Majesty, and the other Moiety thereof to the Informer, who shall sue for the same in any of Her Majesty's Courts of Record, by Bill, Plaint, or Information, wherein no Essoign, Protection, or Wager of Law, shall be allowed, nor any more than one Imparlance; and if any Officer or Officers, belonging to Her Majesty's Customs or Excise, or other Her Majesty's Duties or Revenues, shall connive at, or be concerned in any such clandestine Importation, or after he shall be informed thereof, shall conceal the same, or not give Notice thereof to Her Majesty's Commissioners of the Customs or Excise, or some of them, or shall compound without Licence, with any Person or Persons concerned in any such clandestine Importation, or concealing the same when landed, shall forfeit such Goods, and double the Value, &c.

See the Notes before in Pages 70, 71. And the 1 W. & M. Ante 109.

By 11 G. I. Post. 515. Any Trader in exciseable Goods, endeavouring to corrupt an Officer to do any Act contrary to his Duty, or to neglect his Duty, or to connive at any Fraud, relating to the Duties of Excise, forfeits 500l.

And by the 9 G. II. Post. 689. Any Person whatsoever, who shall offer any Bribe to any Officer of the Customs or Excise, to connive at any Fraud, whereby the Revenues might suffer, whether the Offer be accepted or not, forfeits 50l.

one Moiety (after Charges deducted, &c.) to Her Majesty, the other to the Informer;

and the Officer, &c. conniving thereat, or

compounding without Licence, with any Person concerned in such clandestine Importation,

clan-

shall be incapable of any Office in Her Majesties Revenue, and shall forfeit the Sum of 500 l.

clandestine Importation of French Brandy, such Person and Persons shall be incapable of executing any Office in Her Majesties Revenue, and shall also forfeit and pay the Sum of five hundred Pounds, to be recovered and divided, as aforesaid.



Anno

Anno Primo

ANNÆ Reginae.

C A P. III.

An Act for granting a Supply to
Her Majesty by several Duties
imposed upon Malt, Mum, Cyder
and Perry.

[That is, so much thereof as relates to
the Revenue of Excise.]

By the 1 W. & M.
Ante 111. there is a
Penalty of 100 l.
upon every Common
Brewer and Retail-
er, who shall use
any Melasses, coarse
Sugar, Honey, or
such Composition or
Extract thereof, in
the brewing or
working of any
Beer, &c.

And by the 10 & 11
W. III. Ante 230.
Every Common
Brewer and Retail-
er receiving into his
Custody above 10 lb.
Weight of Melasses,
&c. forfeits 100 l.
and there is the
same Penalty for
using it, and every
Servant and other
Person aiding and
assisting in the Use
of it forfeits 20 l.

I. **A**ND for the Prevention
of evil Practices in brew-
ing Beer and Ale with Sugar,
Honey, Foreign Grains, Guinea-
Pepper, or with a late invented
Liquor or Syrup, made from
Malt and Water, boiled up to the
Consistency of Melasses, and very
much resembling the same, and
commonly called Essentia Bine, or
with other unwholesom Materi-
als; and that no Mixture of Su-
gar, Honey, foreign Grains, Gui-
nea-Pepper, or of the said Liquor

By this Act
there is a Pe-
nalty of 20 l.
laid upon every
Common-
Brewer, Inn-
keeper, Victu-
aller, or other
Retailer of
Beer and Ale,
who shall make
use of any Su-
gar, Honey, fo-
reign Grains,
Guinea-Pepper,
Essentia-Bine,
Coculus-India.

or any other unwholsom Materials in the brewing or making of any Beer or Ale, or who shall mix any Sugar, Honey, foreign Grains, Guinea Pepper, Essentia-Bine, Coculus-Indiæ, or any unwholsom Materials, with any Beer or Ale.

or Syrup, or other unwholsom Materials, may be used in the brewing or making of Beer and Ale: Be it enacted, That no Common Brewer, Inn-keeper, Victualler, or other Retailer of Beer and Ale, shall make use of any Sugar, Honey, foreign Grains, Guinea Pepper, or of the said Liquor or Syrup called Essentia Bine, Coculus Indiæ, or any unwholsom Materials or Ingredients whatsoever, in the brewing or making of any Beer or Ale, or mix any Sugar, Honey, foreign Grains, Guinea Pepper, or any of the said Liquor called Essentia Bine, Coculus Indiæ, or any unwholsom Materials or Ingredients whatsoever, with any Beer or Ale, upon pain of twenty Pounds for every such Offence.

And by the 9 Ann. cap. 12. sect. 24. No Common Brewer, Victualler, or Inn-keeper, is to use any Broom, Wormwood, or other bitter Ingredient (to serve instead of Hops) in brewing or making any Beer or Ale for Sale, under the Penalty of 20 l.

Note, This Clause may be found with the Acts for laying Duties upon Hops.

Note, The Use of the Ingredients printed in the Italic Character, were not prohibited by any former Laws, and the Offence was the using of any of the Ingredients enumerated in the brewing or working of any Beer or Ale; but by this Act the mixing of any of the Materials here mentioned with any Beer or Ale is subject to a Penalty of 20 l.

Anno III. & IV.

ANNÆ Regina.

C A P. IV.

An Act for continuing Duties upon Low-Wines, and upon Coffee, Tea, Chocolate, Spices, and Pictures, and upon Hawkers, Pedlars, and Petty Chapmen, and upon Muslins, and for granting new Duties upon several of the said Commodities, and also upon Callicoes, China Ware, and Drugs.

[That is, so much thereof as relates to the Duties on Low-Wines, or Spirits of the first Extraction.]

Most Gracious Sovereign,

1. **W**hereas by an Act of Parliament made and passed in the twelfth Year of the Reign of Your Majesties late Royal Brother King William the Third (of Glorious Memory) This Act recites

the Act of the
12 of W. III.

mory) Intituled, [An Act for granting to His Majesty several Duties upon Low-Wines or Spirits of the first Extraction, and continuing several additional Duties upon Coffee, Tea, Chocolate, Spices and Pictures, and certain Impositions upon Hawkers, Pedlars, and Petty-Chapmen, and the Duty of fifteen *per Cent.* upon Mullins, and for improving the Duties upon Japaned and Lacquered Goods, and for continuing the Coinage-Duty, for the several Terms and Purposes therein mentioned]

whereby certain Duties upon Low-Wines were granted to continue until the 25th of March, 1706.

certain Duties upon Low-Wines or Spirits of the first Extraction were granted for a Term, to continue until the twenty fifth Day of March, One thousand seven hundred and six, &c. Now we Your Majesties most dutiful and loyal Subjects, the Commons of England, in Parliament assembled, as a further Supply for carrying on the present War, and other Your Majesties most necessary and important Occasions, have given and granted to Your Majesty the several and respective Duties, and addi-

tional Duties, hereafter in this Act expressed, and do most humbly beseech Your Majesty that it may be enacted: And be it enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons in this present Parliament assembled, and by Authority of the same, That all and every such or the like Duties for and upon all Low-Wines or Spirits of the first Extraction, as by the said Act of the twelfth Year of His said late Majesties Reign, were continued or granted until the said twenty fifth Day of March, One thousand seven hundred and six, shall, by virtue of this Act, be further continued, and be paid and payable to Her Majesty, Her Heirs and Successors, for and upon all Low-Wines and Spirits of the first Extraction, to be made or drawn by any Distiller, or other Person making or drawing Spirits or strong Waters for Sale or Exportation, within

and continues those Duties upon Low-Wines, granted by the 12th of W. III. to the 25th of March, 1706.

'Anno 3 & 4 Annæ Reginae.

from the 24th
of March,
1706, until the
24th of June,
1710.

to be paid dur-
ing the respec-
tive times for
which they
were granted,
or are hereby
continued, over
and above all
other Duties
charged there-
on, by any other
Laws now in
force,

for the Uses
and Purposes in
this Act ex-
press'd,
and to be rais-
ed by such
Ways and
Means, and un-
der such Penal-
ties and For-
feitures,

within the Kingdom of England,
Dominion of Wales, or Town of
Berwick upon Tweed, from the
four and twentieth Day of
March, One thousand seven
hundred and six, until the four
and twentieth Day of June,
One thousand seven hundred
and ten, &c. The said several
and respective Duties, Imposi-
tions and Sums of Money, for
and upon all Low-Wines, or
Spirits of the first Extra-
ction, &c. to be paid during the
respective times for which they
are granted, or are to continue
by virtue of this Act, as afore-
said, (over and above all other
Duties and Impositions what-
soever already charged for or
upon the same Commodities
and Persons, or any of them
respectively, by any other Laws
and Statutes now in force) and
to be ascertained, secured,
raised, levied, recovered, an-
swered, paid and accounted
for, to the Uses and Purposes
in this Act expressed, by such
Rules, Ways, Means and Me-
thods, and under such Penal-
ties and Forfeitures, and with
such

such distribution of the said Penalties and Forfeitures, and subject to such Drawbacks, Allowances and Repayments, and in such Manner and Form in all respects, as the like Duties, Impositions and Sums of Money, respectively granted or continued, by the said Act of the twelfth Year of his said late Majesties Reign, are thereby, or by any other Law, whereunto the said Act hath Reference, prescribed, enacted, or appointed, to be ascertained, secured, raised, levied, recovered, answered, paid and accounted for, during the Continuance thereof respectively.

II. And it is hereby enacted by the Authority aforesaid, That all such of the Powers, Directions, Penalties and Forfeitures, Clauses, Matters and Things, provided, settled or established by the said Acts of the sixth, ninth, and twelfth Years of his said late Majesties Reign, or by any of them, or by any other Act now in force, whereunto the same

and subject to such Drawbacks and Allowances, as are enacted or appointed,

by the 12th of W. III. or by any other Law to which the 12 W. III. refers

and all such Powers as are given by the 6th, 9th, and 12th of W. III. or by any other Acts to which they refer, &c.

or by any other Law now in force for the better raising

and recovering
the respective
Duties, or for
the making of
any Allow-
ances,

or for the Re-
covery of any
Arrears which
shall become
due upon this
Act,
are revived,
and to be in
force, during
the Continu-
ance of this
Act;

or any of them, have or hath Re-
lation, for the better raising,
levying, recovering, answer-
ing, or paying the said respec-
tive Duties thereby granted,
or for making any Drawbacks,
Repayments, or Allowances, out
of any of the said several and re-
spective Duties upon Exporta-
tions, shall be revived and be
continued, and be in Force and
Virtue during the Continuance
of this Act, and further for the
Recovery of all the Arrearages
and Sums of Money, which
shall become due or payable to
Her Majesty, Her Heirs, or Suc-
cessors, upon this Act, in as full
and ample manner, to all In-
tents and Purposes, as if the
said Powers, Directions, Pe-
nalties, Forfeitures, Clauses,
Matters, and Things, and eve-
ry of them, were again repeated
and re-enacted in the Body of
this present Act.

III. And it is hereby enacted,

*This Clause here re-
ferr'd unto, you will
find before in Pages
114, 155, 251.*

and the Clause
in the 2d of
W. & M. re-
lating to ex-
ciseable Liquors
brought from
Guernsey, &c.

That a certain Clause in an Act
made in the Second Year of
the Reign of King William and
Queen Mary, intituled, An Act
for the incouraging the distilling
of

The 3 G. I. Post. 381. Explains a Doubt which had arisen, whether the Goods and Merchandize of the Growth and Produce of the Islands of Guernsey, Jersey, &c. might be imported from thence, subject to such Duties only as are payable for the like Goods made in Great Britain.

But by the 5 G. I. cap. 18. sect. 11. Salt imported from these Islands, shall pay as other Foreign Salt.

By the 12 G. I. cap. 28. sect. 21, 22, 23. no Drawback is allowed for any foreign Goods exported to the Isle of Man; and no Commodities, but of the Growth or Manufacture of the Isle of Man, can be imported into Great Britain or Ireland.

And every Exporter entering foreign Goods for Exportation, to obtain the Drawback, and landing them in the Isle of Man, forfeits the Drawback, and treble the Value; and no Debenture shall be suffer'd to pass, till the Exporter has made Oath, that he will not land the Goods in the Isle of Man.

of Brandy and Spirits from Corn, and for laying several Duties on Low-Wines, or Spirits of the first Extraction, relating to Strong Waters, Brandy, Aqua vitæ, and other exciseable Liquors brought from the Islands of Guernsey, Jersey, Sark, or Alderney, and all the Charges, Duties, Penalties, and every Article and Thing therein contained, which were revived by the said Act of the Twelfth Year of His said late Majesty's Reign, and were to be of force during the Continuance thereof, shall be further continued, and be of full Force and Virtue, during the Continuance of this present Act, in as full and ample Manner, to all Intents and Purposes, as if the said Clause was herein Word for Word repeated.

IV. And it is hereby further enacted, That all the Duties by this Act granted or continued (except the necessary Charges for raising and managing the same) shall, from time to time, by the respective Receivers thereof, be brought into Her Majesty's Receipt of the Exchequer,

and every Article therein contained,

is hereby continued during the Continuance of this Act.

And all the Duties by this Act granted, the necessary Charges of Management being deducted, are to be paid into the Exchequer.

chequer, for the Purposes in this Act mentioned.

And any Natives or Foreigners, Bodies Politick or Corporate, may lend upon the Credit of the Money which shall arise by the Act of the 12 W. III. (after Satisfaction of the Loans made thereupon) and the Interest thereof, any Sum not exceeding 300,000 l.

and upon Credit of the several Duties by this Act continued,

and of the additional Duties by this Act granted,

V. And be it further enacted by the Authority aforesaid, That it shall and may be lawful to and for any Person or Persons, Natives or Foreigners, Bodies Politick or Corporate, to lend to Her Majesty, at the Receipt of the Exchequer, upon Credit of all the Monies which shall arise by the said Act of the Twelfth Year of His said late Majesty's Reign, after Satisfaction of all the Loans, not exceeding Three hundred thousand Pounds made thereupon, and all the Interest due, and to be due for the said Loans, and every of them, or reserving sufficient to satisfy the same; and upon Credit of all the several Duties upon Low-Wines and Spirits of the first Extraction, Coffee, Tea, Chocolate, Cocoa, Spices, and Pictures, Hawkers, Pedlars, petty Chapmen, and Gossling, by this Act continued, as aforesaid; and upon Credit of the additional Duties of Coffee, Tea, Chocolate, Cocoa, Spices, and Pictures, by this Act granted.

granted, and of the new Duties upon Callicoes, China Ware, and Drugs, and upon Credit of all other Duties by this Act granted or continued, any Sum or Sums of Money, not exceeding in the whole the Sum of Seven hundred thousand Pounds, at an Interest not exceeding the Rate of Six Pounds per Cent. per Annum.

any Sum not exceeding 700,000 l. at an Interest not exceeding 6 l. per Cent. per Annum.

VI. And to the end all the Money, that shall be so lent to Her Majesty, may be well and sufficiently secured and repaid with Interest, as aforesaid; be it further enacted by the Authority a-

There is a Clause to the same Purpose with this, directing the Time of Payment of the Money into the Exchequer, 12 & 13 W. III. Ante 269.

4 Ann. Post. 315.

5 Ann. Post. 338.

foresaid, That all the Monies arising by the said Duties, upon which the said Loans are to be made (other than the necessary Charges of raising and managing the said Duties) shall be brought and paid, from time to time, weekly, into the Receipt of the Exchequer, (that is to say) on Wednesday in every Week, if it be not an Holy-day; and if it be, then the next Day after that is not an Holy-day; and that there shall be provided and kept in Her Majesty's Exchequer,

And the Money arising by the Duties hereby granted, other than the necessary Charges of raising them, is to be paid weekly, &c. into the Exchequer;

and the Auditor of the Receipt is to enter all such Payments distinct from all other Accounts.

chequer (that is to say,) in the Office of the Auditor of the Receipt, one Book, in which all the said Monies, which shall be so paid into the Exchequer, shall be entered apart and distinct from all other Monies paid or payable to Her Majesty, Her Heirs, and Successors, upon any Account whatsoever.

Anno

Anno tertio & quarto

ANNÆ Regina.

C A P. XIII.

An Act for prohibiting all Trade
and Commerce with *France*.

I. **W**hereas it hath been found by long Experience, That the bringing in of French Wines, Vinegar, Brandy, Linnen, Silks, Salt, Paper, and other the Commodities of the Growth, Product, or Manufacture of France, or of the Territories or Dominions of the French King, hath much exhausted the Treasure of this Nation, lessened the Value of the native Commodities and Manufactures thereof, and greatly impoverished the English Artificers and Handicrafts, and caused great Detriment to the Kingdom in general: Be it therefore enacted by the Queen's most

The Preamble of this Act recites the great Detriment arising to the Kingdom in general, by the Trade with *France* :

And it is enacted,

most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons in this present Parliament assembled, and by the Authority of the same, That from and after the five and twentieth Day of March, in the Year of our Lord, One thousand seven hundred and five, none of the Commodities aforesaid, or any other Goods or Commodities whatsoever, of the Growth, Product, or Manufacture of any of the Dominions or Territories of the French King, or any Goods, Commodities, or Manufactures made of, or mixed with Silk, Thread, Wooll, Hair, Gold, Silver, Leather, or other Goods, or Commodities, being of the Growth, Product, or Manufacture of any the Dominions or Territories of the French King, (excepting Goods taken as Prize, and condemned as such in the High Court of Admiralty of England, or ordered by the said Court, before Condemnation, to be sold, as perish-

That from the 25th of March, 1705. no Brandy, or other Commodities whatsoever of the Growth of

France, or Manufactures made of or mix'd with Silk, Thread, or other Goods of the Growth of any of the Dominions of the French King,

(except such Goods as are taken as Prize, and condemn'd as such) shall be imported into England, Ireland, or the Dominions of Wales, or the Isles of Jersey, Guernsey, &c.

perilhabable, wherein the said Court is hereby directed to proceed in the same manner, as at any time before the making of this Act) shall, during the present War with France, be imported in any Ship or Vessel whatsoever, into any Port, Haven, Creek, or other Place whatsoever, in the Kingdoms of England or Ireland, the Dominion of Wales, or Town of Berwick upon Tweed, or Isles of Jersey, Guernsey, Alderney, Sark, or Isle of Man, from any Port or Place whatsoever, either mixt or unmixt with any Commodity of the Growth or Product of any other Nation, Place, or Country whatsoever, under the Penalty of the Forfeiture of all such Goods and Commodities, and of the Ship or Vessel in which they shall be imported, with the Knowledge, Privy or Consent of the Master, with all her Guns, Tackle, Furniture, Ammunition and Apparel; one Moiety to Her Majesty, Her Heirs and Successors, and the other Moiety to him

during the present War with France,

upon pain of forfeiting such Goods, and the Ship and Tackle in which they shall be imported, with the Privy of the Master;

one Moiety to Her Majesty, Her Heirs and Successors, and the other Moiety to the Informers,

who shall sue
for the same.

Anno 3 & 4 Annæ Reginae.

305

him or them who shall seize,
inform, or sue for the same in
any Court of Record, by Bill,
Information, Plaint, or other
Action, where no Essoign, Pro-
tection, or Wager of Law, shall
be allowed.

U

Anno

Anno quarto

ANNÆ Reginae.

C A P. VI.

An Act for continuing an additional Subsidy of Tonnage and Poundage, and certain Duties upon Coals, Culm and Cynders, and additional Duties of Excise, and for settling and establishing a Fund thereby, and by other Ways and Means, for Payment of Annuities to be sold for raising a further Supply to Her Majesty for the Service of the Year, One thousand seven hundred and six, and other Uses therein mentioned.

[That is, so much thereof as relates to the Duties of Excise.]

*This Act is recited
in the 6 Ann.
Post. 340.*

I. **A**ND whereas in and by a certain Act of Parliament made in the fifth Year of the Reign of Their late Majesties King William and Queen Mary, (intituled,

*The Act of the
5th of W. & M.
is here recited.*

(intituled, An Act for granting to Their Majesties certain Rates and Duties upon Salt, and upon Beer, Ale, and other Liquors, for securing certain Recompences and Advantages in the said Act mentioned, to such Persons as shall voluntarily advance the Sum of Ten hundred thousand Pounds, towards carrying on the War against France) certain Rates and Duties of Excise therein mentioned, for and upon Beer, Ale, Vinegar, Vinegar-Beer, Gum, Cyder, Perry, Brandy, Spirits, Aqua Vitæ, Metheglin, and other Liquors therein expressed, were granted or made payable to Their said late Majesties, Their Heirs and Successors, for and during the Term of sixteen Years, which commenced from the seventeenth Day of May, which was in the Year of our Lord, One thousand six hundred ninety seven, and several Annuities, therein mentioned, were thereby made payable to such Persons as should contribute Monies upon the same Act, their Executors, Administrators and Assigns respectively, out of the Fund thereby provided, and charged upon the

U 2 Duties

whereby certain Duties upon Beer, Ale, and other Liquors therein mentioned, were

granted for 16 Years from the 17th of May, 1697.

E X C I S E,

Duties of Salt, and the said Duties of Excise, thereby granted for a certain Term of sixteen Years, which will expire at the Feast of St. Michael the Archangel, which shall be in the Year of our Lord, One thousand seven hundred and ten, or at the end of twenty Days then next ensuing, as by the Act last before recited (Relation being thereunto had) may more fully appear: Now Her Majesty's said dutiful and loyal Subjects, the Commons in Parliament assembled, do likewise humbly beseech Your Majesty that it may be enacted; and be it enacted by the Authority aforesaid, That from and after the seventeenth Day of May, which shall be in the Year of our Lord One thousand seven hundred and thirteen, there shall be within and throughout Her Majesty's Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, raised, levied, collected and paid unto Her Majesty, Her Heirs and Successors, for and during the Space and Term of ninety five Years, from thence next and immediately ensuing,

determinable
at Michaelmas
1710, or at the
End of 20 Days
then next ensu-
ing:

And it is hereby enacted,
that from the
17th of May,
1713, there shall
be levied and
paid, for and
during the
Term of 95
Years, over and
above all other
Duties upon
Beer, Ale,
Cyder,

and other Li-
quors, the fol-
lowing Duties
of Excise :

and fully to be complete and end-
ed, for Beer, Ale, Cyder, and
other Liquors herein after expres-
sed, by way of Excise, over and
above all Duties, Charges and
Impositions, by any former Act or
Acts of Parliament set or im-
posed, the several Rates and
Duties of Excise herein after ex-
pressed : (That is to say)

For every Bar-
rel of Beer or
Ale above
6 Shillings the
Barrel, 9 d.

For every *Barrel of Beer or Ale a-
bove Six Shillings the Barrel*, ex-
clusive of the Duty of Excise, brew-
ed by the common Brewer, or any
other Person or Persons, who doth
or shall sell or tap out Beer or Ale
publickly or privately, to be paid
by the common Brewer, or by such
other Person or Persons respective-
ly, and so proportionably for a greater
or lesser Quantity, over and above
the Duties payable for the same,
Nine Pence.

And for every
Barrel of Beer
or Ale, of *Six
Shillings the
Barrel or un-
der*, 3 d.

For every *Barrel of Beer or Ale,
of Six Shillings the Barrel, or under*,
brewed by the common Brewer,
or any other Person or Persons, who
shall sell or tap out Beer or Ale
publickly or privately, to be paid
by the common Brewer, or by

such other Person or Persons respectively, as aforesaid, and so proportionably for a greater or lesser Quantity, over and above the Duties payable for the same, *Three Pence.*

For every *Barrel of Vinegar, or Vinegar Beer, or Liquors preparing for Vinegar*, which shall be brewed or made of any *English or Foreign* Materials, by any Person or Persons whatsoever, for Sale, and so in proportion for a greater or lesser Quantity, (over and above the other Duties of Excise payable for the same) *Two Shillings and Four Pence*, to be paid by the Maker thereof.

And for every Barrel of Vinegar-Beer, &c. made of English or Foreign Materials, for Sale, to be paid by the Maker, 4d.

As to the Duty upon Mum, imported from Guernsey, &c. See the 2 W. & M. Page 114.

And see the explanatory Act of the 3 G. I. Post 380.

For every *Barrel of Beer, Ale, or Mum imported from beyond the Seas, or from the Islands of Guernsey or Jersey*, and so proportionably for a greater or lesser Quantity, to be paid by the Importers before landing, over and above the Duties payable for the same, *Three Shillings.*

And for every Barrel of Beer, Ale, or Mum, imported, from beyond Seas, or from the Isles of Guernsey or Jersey, 3s.

For every *Tun of Cyder or Perry imported from beyond the Seas, and so proportionably for a greater or lesser Quantity*, to be paid by the Importer.

And for every Tun of Cyder, or Perry imported, 4l. per Tun, to be paid by the Importer.

porter

porter before landing, over and above
all other Duties payable for the same,
Four Pounds.

And for every
Gallon of Single
Brandy, or Spi-
rits, imported,
to be paid by
Importer, 2 s.

For every Gallon of single Brandy, *When the Duty was first laid by the 12 Car. II. Ante 3,* or *Aqua Vita,* imported from beyond the Seas, to be paid by the Importer before landing, over and above all other Duties payable for the same, *Two Shillings.*

And for every
Gallon of Bran-
dy, or Spirits,
above Proof, 4 s.

For every Gallon of Brandy, Spi-rits, or *Aqua vita,* above proof, com-*monly called double Brandy,* im-ported from beyond the Seas, to be paid by the Importer before land-*ing,* over and above the Duties pay-able for the same, *Four Shillings.*

And for every
Hogshead of Cy-
der and Perry,
made and sold
by Retail,
1 s. 3 d.

For all Cyder and Perry made and sold by Retail, upon every Hogshead, to be paid by the Re-tailer thereof, over and above the Duties payable for the same, and so proportionably for a greater or lesser Measure, *One Shilling and Three Pence.*

And for every
Gallon of Mead
or Metheglin,
made for Sale,

For all Metheglin or Mead made for Sale, whether by Retail, or o-*therwise,* to be paid by the *Maker*

it was, upon every Gallon of Strong Waters perfectly made.

By the 22 Car. II. Ante 83. Brandy is declared to be a Strong Water per-fectly made.

And the first Act which made the Di-stinction of single and double Brandy, was the 4 & 5 W. & M. Ante 128.

See before in Pages 3, 28, 191. the Notes in relation to Cyder made and sold in England.

By the 4 G. I. Post. 391. All Deal-ers in, and Receiv-ers of Cyder and Per-ry, are chargeable with the Duties of 4 s. upon every Hog-shead, unless they make it appear to be either from Fruit of their own Growth, and not from bought Fruit, or that the Duty hath been before charged and paid.

Maker, for every Gallon *Three* to be paid by the *Maker*, 3d.
Pence.

II. And be it enacted by the Authority aforesaid, That the said several Rates, Duties and Impositions upon Beer, Ale, Cyder and other Liquors aforesaid, and all Arrearages thereof, be raised, levied, collected and paid unto her Majesty, her Heirs and Successors, during the said Space and Term of ninety five Years, in the same Manner and Form, and by such Rules, Ways and Means, and under such Penalties and Forfeitures, and with such Power of Mitigation, and other Powers, as the like of the said Duties of Excise granted by the said Act of the fifth Year of Their late Majesties Reign are thereby, or by any other Act or Acts, or Law whatsoever, for or concerning any the Duties of Excise upon Beer, Ale, or other Liquors, now in Force, enacted or appointed to be raised, levied, collected and paid, during the Remainder of the said Term of sixteen Years therein granted; and that so much of the said Act of the fifth Year of their late

And these Duties are to be levied under such Rules and Penalties, with such Power of Mitigation, as the Duties granted by the 5th of W. & M.

or by any other Law whatsoever, now in force, concerning any the Duties of Excise.

late Majesties Reign, as concerns only the said Duties of Excise, and of the said other Laws of Excise relating thereunto, as are now in Force for the Raising, Levying, Collecting, and Answering the said Duties of Excise granted in the Fifth Year of Their late Majesties Reign, shall be continued, and revived, and be practised, put in Execution, and observed in and for the raising, levying, collecting, and answering the said Duties of Excise by this Act granted, for and during the said Term of Ninety five Years, and all Arrearses thereof, for the Purposes in this Act expressed, as fully and effectually as if the same were particularly and at large re-enacted in the Body of this present Act.

as if the same were particularly repeated in the Body of this Act.

And that there may be a good and settled Fund to answer the Annuities purchased upon this Act,

III. And to the Intent that a sure and lasting Security and Fund may be settled and established, for the constant Payment of all the Annuities to be purchased upon this Act; be it further enacted by the Authority aforesaid, That all the Monies arising from time to time, by or for

for the said Subsidies of Tonnage and Poundage upon Wines, Goods, and Merchandizes by this Act granted, and by or for the said several and respective Duties and Impositions by this Act continued, for or upon Coals, Culm, and Cynders, and by or for the said several Duties of Excise upon Beer, Ale, and other Liquors, or by or for any other Duties by this Act granted or continued, and every of them (the necessary Charges of managing, raising, levying, collecting, answering, paying, and accounting for the said several Subsidies, Rates, Impositions, and other Duties only excepted) shall from time to time, from the respective Commencements of the said Subsidies, Rates, Impositions, and other Payments respectively, and for and during the several Terms or Times therein severally granted, or intended to be granted by this Act, be brought and paid by the respective Commissioners, Receivers General, or such Persons as for the time being shall have the Receipt thereof, as the same shall be raised (who are hereby

all the Money arising by the Subsidies of Tonnage and Poundage upon Wines, &c.

or by the Duties upon Coals,

or by the several Duties of Excise, by this Act granted or continued,

shall, during the several Terms therein granted,

6 required

be paid into the
Exchequer di-
stinctly and se-
parately from
all other Mo-
nies whatso-
ever;

and the Money
arising by vir-
tue of the Act
of the 5 W. &
M. (after the
Lottery Annu-
ities therein
mentioned,
shall be paid off)

shall be paid in
like manner
into the Exche-
quer,

upon Wednes-
day in every
Week, if it be
not an Holy-
day,

required and enjoined to bring
and pay the same accordingly)
into the Receipt of the Exche-
quer, for the Purposes in this
Act expressed, distinctly and sepa-
rately from all other Monies
whatsoever, that are or shall be
payable by them into the said
Receipt; and that all the Monies
to arise by virtue of the said Act
of the Fifth Year of Their said
late Majesties Reign, of or for
the said Duties of Excise there-
by granted, after the said Lot-
tery Annuities therein mention-
ed shall be paid off, or sufficient
Money shall be reserved in the
Exchequer for paying off the same,
shall in like Manner, from time
to time, be brought and paid in-
to the Receipt of Exchequer, for
the Purposes in this Act expres-
sed, distinctly and apart, as afore-
said; and the respective Com-
missioners and Receivers Gene-
ral of the said several Impositi-
ons, Rates, Subsidies, and o-
ther Duties hereby required to
be paid into the Receipt of Ex-
chequer, as aforesaid, shall make
or cause to be made the Pay-
ments thereof into the said Re-
ceipt

Ante 269, 300.

Post. 338.

ceipt of Exchequer, according to
 the true Meaning of this Act,
 weekly; to wit, on Wednesday
 in every Week, if it be not an
 Holy-day, and if it be, then on
 the next Day after, that is not
 an Holy-day.

and if it be,
 then on the
 next Day after,
 that is not an
 Holy-day.

 Anno

Anno quarto

ANNÆ Reginae.

C A P. XII.

An Act for laying further Duties on Low-Wines, and for preventing the Damage to Her Majesty's Revenue by Importation of Foreign cut Whale-bone, and for making some Provisions as to the Stamp Duties, and the Duties on Births, Burials, and Marriages, and the Salt Duties, and touching Million Lottery Tickets, and for enabling Her Majesty to dispose the Effects of *William Kidd*, a notorious Pirate, to the Use of *Greenwich* Hospital, and for appropriating the Publick Monies granted in this Session of Parliament.

[*That is, so much thereof as relates to the Revenue on Low-Wines and Spirits.*]

This Preamble
recites

I. **M**AJ it please Your most Excellent Majesty, where-
as by an Act of Parliament made
in

*The Act here recited
you will find before
Page 244.*

in the Twelfth Year of the
Reign of Your Majesty's late
Royal Brother King William
the Third, of Glorious Me-
mory, intituled, An Act for ^{the Act of the}
granting to His Majesty several ^{12 W. III.}
Duties upon Low-Wines, or Spirits
of the First Extraction, and con-
tinuing several additional Duties
upon Coffee, Tea, Chocolate, Spi-
ces, and Pictures, and certain Im-
positions upon Hawkers, Pedlars,
and Petty-Chapmen, and the Du-
ty of Fifteen *per Centum*, upon Mu-
slins, and for improving the Du-
ties upon japanned and lacquered
Goods, and for continuing the Coin-
age Duty, for the several Terms
and Purposes therein mentioned,
certain Duties upon Low-
Wines, or Spirits of the First
Extraction, were granted for a
Term, to continue until the
Five and twentieth Day of
March, One thousand seven hun-
dred and six; and by another
Act made in the Third Year of
Your Majesty's Reign, inti-
tuled, An Act for continuing Du-
ties upon Low-Wines, and upon
Coffee, Tea, Chocolate, Spices,
and Pictures, and upon Hawkers,
Pedlars,

whereby cer-
tain Duties up-
on Low-Wines
and Spirits were
granted to con-
tinue, until the
25th of March,
1706.

which by an
Act made in
the 3d Year of
her present Ma-
jesty,

Pedlars, and Petty-Chapmen, and upon Mullins, and for granting new Duties upon severall of the said Commodities, and also upon Callicoes, *China* Ware, and Drugs, the said Duties upon Low-Wines, or Spirits of the First Extraction, are continued from the Twenty fourth Day of March, One thousand seven hundred and six, until the Twenty fourth Day of June, One thousand seven hundred and ten, as by the said severall Acts may appear :
 Now We Your Majesty's dutiful and loyal Subjects, the Commons of England in Parliament assembled, have given and granted, and do by this Act give and grant to Your Majesty the severall Duties herein after mentioned, over and above all Duties already granted upon Low-Wines, or Spirits of the First Extraction ; and do humbly beseech Your Majesty that it may be enacted ; and be it enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present

were continued from the 24th of March, 1706. to the 24th of June, 1710.

Now We the Commons in Parliament assembled, do by this Act give and grant the Duties here- in after mentioned, over and above all other Duties upon Low-Wines ;

E X C I S E,

sent Parliament assembled, and by the Authority of the same, That all and every such or the like Duties for or upon all Low-Wines, or Spirits of the First Extraction, as by the said Act of the said Twelfth Year of His said late Majesty's Reign were continued or granted until the said Twenty fifth Day of March, One thousand seven hundred and six, shall by virtue of this Act be continued from the Four and twentieth Day of March, One thousand seven hundred and five, until the Five and twentieth Day of March, One thousand seven hundred and seven.

II. And be it further enacted by the Authority aforesaid, That for every Gallon of Low-Wines, or Spirits of the First Extraction, which, at any time or times, during the Term of Five Years, to commence from the said Four and twentieth Day of March, One thousand seven hundred and five, shall be made or drawn from any Foreign or imported Materials, or any Mixture with Foreign Materials, there shall be paid and payable to

And it is enacted, That all the Duties upon Low-Wines,

granted by the 12 of W. III. to continue to the 25 March, 1706. shall by virtue of this Act be continued to the 25 March, 1707.

and an additional Duty of 2 d. is laid upon every Gallon of Low-Wines from Foreign Materials, or any Mixture therewith, during the Term of 5 Years,

to commence
from the 24
March, 1705.

to Her Majesty, Her Heirs, and Successors, over and above all other Duties charged or chargeable thereupon, by this or any other Act or Acts of Parliament, the Sum of Two Pence, to be paid by the Distillers or Makers thereof.

And all the Duties by this Act granted or continued, are to be raised by such Methods, and under such Penalties, and subject to such Allowances, &c. as are directed and appointed by the Act of the 3^d of Her present Majesty, or by any other Laws of Excise now in force,

III. And it is hereby enacted, That all the respective Duties on Low-Wines, or Spirits of the first Extraction, by this Act granted or continued, shall, during the Continuance of the same respectively, be ascertained, secured, raised, levied, recovered, and paid, by such Rules and Methods, and under such Penalties and Forfeitures, and subject to such Drawbacks and Allowances, and under such Power of Mitigation, as the Duties upon the like Commodities by the said Act of the Third Year of Her Majesty's Reign, or any Law relating thereunto, are enacted or appointed to be ascertained, secured, raised, levied, recovered, and paid, respectively, and are and shall be appropriated and applied to and for the same Uses and Purposes,

Ante 296.

and shall be applied to and for the same Uses,

to which the Duties upon Low-
Wines by the said Act of the
Third Year of Her Majesty's
Reign are appropriated, and
ought to be applied.

IV. And whereas it is found

by Experience, That any Quan-
tity of Wash made of Drink
brewed or made from malted Corn,
or from unmalted Corn, will,
upon Distillation, produce one
fourth Part of the same Quan-
tity into Low-Wines, or Spirits
of the first Extraction, and that
such Low-Wines, or Spirits,
upon the second Distillation,
will produce three fifth Parts
of the Quantity of the same Low-
Wines or Spirits into Proof-
Spirits, or Spirits of the se-
cond Extraction; and that any
Quantity of Wash, made of Cy-
der or Perry, will produce One
fifth Part of the same Quantity
into Low-Wines, or Spirits of
the first Extraction, and that the
same Low-Wines, or Spirits,
upon the second Distillation,
will produce one half Part of
the Quantity of the same Low-
Wines or Spirits into Proof-
Spirits, or Spirits of the se-
cond

as the Duties
upon Low-
Wines are ap-
propriated by
the 3d Anna.

And whereas it
has been found
that Wash
made of Drink
brewed from
malted or un-
malted Corn,
will produce
one Fourth in-
to Low-Wines,
and such Low-
Wines will pro-
duce three
fifth Parts of
the same Quan-
tity into Proof
Spirits;

and Cyder
Wash will pro-
duce one Fifth
into Low-
Wines, and
such Low-
Wines will
produce one
half into Proof
Spirits.

And whereas Distillers do conceal great Quantities of such Low-Wines and Spirits from the Sight of the Gager,

cond Extraction: And whereas many Distillers do hide and conceal great Quantities of such Low-Wines and Spirits from the Sight and View of the Gager, before he can come to take an Account of the same, by means whereof Her Majesty may be very much defrauded in Her Duties on such Low-Wines, and Proof-Spirits, granted by this or any other Act or Acts of Parliament, for the Duties on Low-Wines and Spirits: Be it therefore enacted by the Authority aforesaid, That from and after the Four and twentieth Day of March, One thousand seven hundred and five, it shall and may be lawful to and for the Gagers and Officers of Excise, to keep an Account of all the said several Sorts of Wash which shall, from time to time, be found by him or them in the Hands of any Distiller, and upon any Decrease of such Wash brewed or made from malted Corn, or Corn unmalted, to charge such Distiller with so much Low-Wines, or Spirits of the first Extraction, as one

£ 2

fourth

this Act does empower the Gager to keep an Account of the said several Sorts of Wash in the Hands of any Distiller; and upon any Decrease of such Wash made from malted or unmalted Corn, from the 24th of March, 1705. to charge one fourth Part of such Wash, so decreased, as Low-Wines,

See before, 149. the Officer's Power to take an Account of all Wash and other Materials for making of Low-Wines, and also of all the Low-Wines and Spirits in the Possession of any Distiller.

See also the Notes in Pages 142, 150 204, 224. concerning the Officers Power to take an Account of all Wash, &c. and how to charge in Cases of Mixture, and when any Wash is missing.

fourth Part of the same Wash so decreased shall amount unto; and also with so much Proof-Spirits, or Spirits of the second Extraction, as three fifth ^{and three Fifths of such Low-Wines as Spirits;} Parts of the said Low-Wines so charged, as aforesaid, shall amount unto; and also upon any Decrease of Wash made from Cyder or Perry, to charge such ^{and upon any Decrease of Cyder or Perry Wash, to} Distiller, upon whom such Decrease shall be found, with so ^{charge one Fifth of such Decrease as Low-Wines, and one half of such Low-Wines as Spirits.} much Low-Wines, or Spirits of the first Extraction, as one fifth Part of the same Wash so decreased shall amount unto, and likewise with so much Proof-Spirits, or Spirits of the second Extraction, as one half Part of the same Low-Wines, or Spirits of the second Extraction shall amount unto; and such Distillers shall pay the Duties of the Low-Wines and Spirits so charged, as by the Acts relating to the said Duties on Low-Wines and Spirits, or any of them, are directed and appointed.

V. Provided always, That no- ^{But it is not intended, that any Powers given to the} thing herein contained shall extend, or be construed to extend,

to

Officers of Excise by any former Law, concerning the Duties upon Low-Wines and Spirits, should be hereby lessened or taken away.

to take away or lessen any of the Powers or Authorities heretofore given to any of the Officers of Excise, by any Law or Laws now in force, touching or concerning the said Duties on Low-Wines and Spirits.

£ 3

Anno

Anno quinto

ANNÆ Reginae.

C A P. XIX.

An Act for continuing the Duties on Low-Wines and Spirits of the first Extraction, and the Duties payable by Hawkers, Pedlars, and petty Chapmen, and Part of the Duties on Stamp Vellum, Parchment, and Paper, and the late Duties on Sweets, and the one third Subsidy of Tonnage and Poundage, and for settling and establishing a Fund thereby, and by the Application of certain Overplus Monies, and otherwise, for Payment of Annuities to be sold for raising a further Supply to Her Majesty, for the Service of the Year One thousand seven hundred and seven, and other Uses therein expressed.

[That is, so much thereof as relates to the Revenue of Excise.]

Most Gracious Sovereign,

I. **W**E Your Majesty's most dutiful and loyal Subjects,
This Act provides,

jects, the Commons of England in Parliament assembled, considering the great Charges necessary for carrying on the War, and how far Your Majesty's Subjects are at present burthened with Taxes already laid for that Purpose; and being therefore willing, by such easy and effectual Ways and Means as in this Act are expressed and intended, to raise a Sum of Money not exceeding One million and one hundred and twenty thousand Pounds, Part of the Money necessary to be provided in this Session of Parliament for Your Majesty's Supply, and a further Sum not exceeding Thirty five thousand Pounds, to be applied in such Manner as is herein after mentioned, towards making good the Payment of the Annuities to be purchased upon this Act, have for that End and Purpose cheerfully and unanimously given and granted, and do by this Act give and grant unto Your Majesty the Rates and Duties upon Low-Wines, and Spirits of the first Extraction, and the Duties to be paid by

for the raising
of 1,120,000 l.
towards the
Supply of the
Year,

and a further
Sum of 35,000 l.
towards mak-
ing good the
Payment of the
Annuities to
be purchased by
this Act,

and for that
Purpose grants
several Duties
upon Low-
Wines, Hawk-
ers, and Ped-
lars,

by Hawkers, Pedlars, and petty Chapmen, and the Rates and Duties upon Uellum, Parchment, and Paper, and the Duties upon Sweets, and the additional Subsidies of Tonnage and Poundage, and other Duties hereafter in this Act expressed or referred unto, for and during such Term and Terms of Years respectively, as are in this Act mentioned in that Behalf; and do most humbly beseech Your Majesty to accept thereof, and that it may be enacted: And be it enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That all and every such or the like Duties for and upon all Low-Wines, or Spirits of the first Extraction, as by the Act of Parliament made and passed in the Third Year of Her Majesty's Reign, intituled, An Act for continuing Duties upon Low-Wines, and upon Coffee, Tea, Chocolate,

Paper, Sweets,
Etc.

and an additional Subsidy of Tonnage and Poundage,

and enacts,
That the Duties upon Low-Wines, given by the 3d Ann.

colate, Spices, and Pictures, and upon Hawkers, Pedlars, and Petty-Chapmen, and upon Muslins, and for granting new Duties upon several of the said Commodities, and also upon Callicoes, China Ware, and Drugs, were continued or granted until the Four and twentieth Day of June, One thousand seven hundred and ten, shall, by Virtue of this Act, be further continued, and be paid and payable to Her Majesty, Her Heirs, and Successors, for and upon all Low-Wines, and Spirits of the First Extraction, to be made or drawn by any Distiller or other Persons making or drawing Spirits or Strong-Waters for Sale or Exportation, within the Kingdom of England, Dominion of Wales, or Town of Berwick upon Tweed, from the Three and twentieth Day of June, which shall be in the Year of our Lord One thousand seven hundred and ten, for the Term of Ninety six Years from thence next and immediately ensuing, for the Uses and Purposes in this Act expressed: And that all and every

and continued until the 24th of June, 1710.

shall be further continued by Virtue of this Act, from the 23d of June, 1710.

for the Term of 96 Years, from thence next ensuing;

very such and the like several Duties, Impositions, and Sums of Money, to be paid by every Hawker, Pedlar, Petty-Chapman, and such other Persons as are described in one Act of the Ninth Year of the Reign of His late Majesty King William the Third, of Glorious Memory, for licensing Hawkers and Pedlars, and all the Powers for granting Licences, and other Powers, and all Clauses, Directions, Allowances, Penalties, Forfeitures, Articles, Matters, and Things therein contained, relating to the said Duties payable by Hawkers, Pedlars, Petty-Chapmen, and other Persons described in the said Act, which by the said Act of the Third Year of Her Majesty's Reign hath Continuance until the said Four and twentieth Day of June, One thousand seven hundred and ten, shall be further continued, and be paid and payable, and be practised, observed and put in Execution, by Virtue of this Act, from the Three and twentieth Day of June, which shall be in the Year of

and that the several Duties to be paid by Hawkers, &c. by the Act 9 W. III.

which were continued by the 3d of Anne, to the 24th of June, 1710.

shall be further continued from the 23d of June, 1710.

of

for the like
Term of 96
Years from
thence next en-
suing,
and the several
Duties upon
Low-Wines,
Hawkers, &c.
to be paid dur-
ing the respec-
tive Terms of
96 Years here-
by granted,

shall be raised
by such Ways
and Means, and
with such Pow-
er of Mitiga-
tion, &c.

as the like Du-
ties granted by
the 3 Anna,

of our Lord One thousand seven hundred and ten, for the like Term of Ninety six Years, from thence next and immediately ensuing; the said several Duties, Impositions, and Sums, of Honey, for and upon all Low-Wines, or Spirits of the First Extraction, and upon all Hawk-ers, Pedlars, Petty-Chap-men, and all other Persons, de-scribed, as aforesaid, to be paid during the said respective Terms of Ninety six Years, and to be ascertained, secured, raised, levied, recovered, answered, paid, and accompted for, to the Uses and Purposes in this Act expressed, by such Rules, Ways, Means, and Methods, and un-der such Penalties and Forfei-tures, and with such Distribu-tion of the said Penalties and Forfeitures, and with such Pow-er of Mitigation, and subject to such Drawbacks, Allowances, and Repayments, and in such Manner and Form in all re-spects as the like Duties, Im-positions, and Sums of Honey respectively granted or continu-ed by the said Act of the Third Year

Year of her Majesty's Reign are thereby, or by any other Act of Parliament, whereunto the said Act hath Reference, or by any other Law now in Force, prescribed, enacted, or appointed to be ascertained, secured, raised, levied, recovered, answered, paid, and accompted for during the Continuance thereof respectively.

II. And it is hereby enacted by the Authority aforesaid, That all such of the Powers, Directions, Penalties, and Forfeitures, Clauses, Matters, and Things, provided, settled, or established by the said Acts, or any of them, or by any other Act now in Force, whereunto the same, or any of them have or hath relation, for the better raising, levying, recovering, answering, or paying the said respective Duties upon Low-Wines and Spirits of the First Extraction, and upon Hawkers, Pedlars, Petty Chapmen, and other Persons described, as aforesaid, thereby granted, or for making any Drawbacks, Repayments, or Allowances out of any of the said several

or by any other Law now in Force, whereunto that Act hath Reference, might be levied or recovered,

and all former Powers given by any Act now in Force,

for the better raising and levying the Duties upon Low-Wines, and Hawkers, &c. or for making any Drawbacks or Allowances out of the respective Duties.

are hereby re-
vived during
the Continu-
ance of this
Act,

in as full a
Manner as if
particularly
repeated;

several and respective Duties up-
on Exportations, shall be reviv-
ed, and be continued, and be
in Force and Virtue, during the
Continuance of this Act, and
further, for the Recovery of all
the Arrearages and Sums of
Money, which shall become due
or payable to Her Majesty, Her
Heirs, or Successors, upon this
Act, in as full and ample man-
ner, to all Intents and Purpo-
ses, as if the said Powers, Di-
rections, Penalties, Forfeitures,
Clauses, Matters, and Things,
and every of them, were again re-
peated and re-enacted in the Body
of this present Act.

and from the
24th of March,
1706. during
the Term of 99
Years from
thence next en-
suing, there
shall be paid by
the Maker a
Duty of 1 l. 10 s.

III. And be it enacted by the
Authority aforesaid, That there
shall be raised, levied, collect-
ed, and paid to Her Majesty,
Her Heirs, and Successors (for
the Purposes in this Act expres-

sed) for every Barrel of Sweets
made, which shall be for Sale,
from and after the Four and
twentieth Day of March, One
thousand seven hundred and six,
within or during the Space of
Ninety nine Years from thence
next and immediately ensuing,
the

*The same Duty is
laid by the 10 & 11
W. III. Ante 205.*

*The Definition of
Sweets, Ante 207.*

*This Duty is con-
tinued for 2 Years
longer, by the 6 Ann.
Post. 357.*

E X C I S E,

the Sum of Thirty and six shillings, the same Duty to be paid by the Maker and Makers of the said Sweets, and so in proportion for any greater or lesser Quantity.

for every Barrel of Sweets made for Sale,

IV. And be it further enacted by the Authority aforesaid, That all and every the Powers, Authorities, Directions, Rules, Methods, Penalties, Forfeitures, Clauses, Matters, and Things, which in and by an Act of Parliament made in the Twelfth Year of the Reign of the late King Charles the Second, intituled, An Act for taking away the Court of Wards and Liveries, and Tenures *in Capite*, and by Knights Service, and Purveyance, and for settling a Revenue upon His Majesty in lieu thereof, or by any other Law now in Force relating to the Duties of Excise upon Beer, Ale, and other Liquors; and which in and by another Act made in the Tenth Year of the Reign of His late Majesty, King William the Third (of Glorious Memory) intituled, An Act for laying further Duties upon Sweets, and for lessening the Duties as well upon Vinegar as upon certain Low-

and all the Powers, &c. given by the

12 Car. II. cap. 24.

or by any other Law now in Force relating to the Excise upon Beer, Ale, and other Liquors;

or by the 10 W. 3.

The 12 Car. II. cap. 24. Ante 27.

The Act here referred to is in Page 205.

Wines and Whale-fins, and the Duties upon Brandy imported, and for the more easy raising the Duties upon Leather, and for charging Cynders, and for permitting the Importation of Pearl Ashes, and for preventing Abuses in brewing Beer and Ale, and Frauds in the Importation of Tobacco, or by any other Law then in Force relating to the Duties on Sweets granted by the last mentioned Act, are provided, settled, or established, for raising, levying, collecting, recovering, adjudging, or ascertaining the Duties thereby granted, or any of them, shall be exercised, practised, applied, used, levied, recovered, and put in Execution, for the raising, levying, collecting, recovering, and paying the Duties on Sweets hereby granted, during the Continuance of the same, as fully and effectually to all Intents and Purposes, as if all and every the said Powers, Authorities, Rules, Directions, Methods, Penalties, Forfeitures, Clauses, Matters, and Things, were particularly repeated, and again enacted in the Body of this present Act.

V. And

or by any other
Law then in
Force for rais-
ing, collecting,
&c. the Duties
upon Sweets,

shall be applied
for the levying
the Duties here-
by granted on
Sweets, and
shall have Con-
tinuance as ful-
ly, as if parti-
cularly repeat-
ed in the Body
of this Act :

And for the better and more
 sure Payment of all the Annuities
 to be purchased on this Act, be
 it further enacted by the Autho-
 rity aforesaid, That all the Mo-
 nies arising, from time to time,
 by or for the said Duties upon
 Low-Wines, and Spirits of the
 First Extraction, and by or for
 the said Duties payable by Haw-
 kers, Pedlars, Petty-Chapmen,
 and others, as aforesaid, and by
 or for the said several Rates and
 Duties upon Vellum, Parch-
 ment, and Paper, and by and for
 the said Duties upon Sweets re-
 spectively, by this Act granted and
 continued, and every of them
 (the necessary Charges of ma-
 naging, raising, levying, col-
 lecting, answering, paying, and
 accounting for the said several
 Rates, and other Duties only
 excepted) shall, from time to
 time, from and after the respec-
 tive Commencements thereof,
 for and during the said several
 Terms of Years therein granted,
 or intended to be granted by this
 Act, be brought and paid by the re-
 spective Receivers General, or
 such Persons as for the time be-
 ing

And for the
 better Payment
 of the Annui-
 ties to be pur-
 chased by this
 Act,

the Money
 arising by the
 Duties upon
 Low-Wines,
 and payable by
 Hawkers and
 Pedlars, and by

the Rates upon
 Vellum, Parch-
 ment, and Pa-
 per, and the
 Duties upon
 Sweets,

by this Act
 granted and
 continued (the

necessary Char-
 ges of Manage-
 ment excepted)

shall be paid in-
 to the Exche-
 quer during the
 several Terms
 therein grant-
 ed,

ing shall have the Receipt thereof, as the same shall be raised (who are hereby required and enjoined to bring and pay the same accordingly) into the Receipt of Exchequer, for the Purposes in this Act expressed, distinctly and separately from all other Monies whatsoever, that are or shall be payable by them into the said Receipt: And that from and immediately after the time that all the Principal and Interest Monies, which by the said Act of the First Year of Her Majesty's Reign, are charged upon the aforesaid Rates and Duties upon Tullum, Parchment, and Paper, thereby granted, shall be satisfied and paid off, or that Money shall be reserved in the Exchequer sufficient for that Purpose, then the aforesaid Duties upon Tullum, Parchment, and Paper, to arise by the said Act of the First Year of Her Majesty's Reign, for the Remainder of the Term thereby granted, and therein then to come and unexpired (except the necessary Charges of raising, collecting, levying, and accounting for the same) shall in like Manner, from

P time

and for the Purposes in this Act expressed,

separately from all other Money;

and immediately after the Principal and Interest charged by the Act of Anne, upon the Duties upon Tullum, Parchment, and Paper, are paid,

Then the Duties which shall arise on Tullum, Parchment, and Paper,

for the Remainder of the Term granted by the Act of Anne,

shall in like manner be paid into the Exchequer,

time to time, be brought and paid into the Receipt of the Exchequer, for the Purposes in this Act expressed, distinctly and apart, as aforesaid; and the respective Commissioners and Receivers General of the said several Rates and Duties hereby required to be paid into the Receipt of the Exchequer, as aforesaid, shall make or cause to be made Payments thereof into the said Receipt of the Exchequer, according to the true Meaning of this Act, weekly, to wit, on Wednesday in every Week, if it be not an Holy-day, and if it be, then on the next Day after, that is not an Holy-day.

for the Purposes in this Act expressed, apart from all other Money,

upon Wednesday in every Week, if it be not an Holy-day, and if it be, then on the next Day after, that is not an Holy-day.

See before 269, 300, 316. Clauses to the same Purpose directing the Payment of the Money arising by any Duties, into the Exchequer.

Anno sexto

ANNÆ Regina.

C A P. V.

An Act for raising a further Supply to Her Majesty, for the Service of the Year One thousand seven hundred and eight, and other Uses, by Sale of Annuities charged on a Fund, not exceeding Forty thousand Pounds *per Annum*, to arise by appropriating several Surplusses, and by granting further Terms in the Duties on Low-Wines, and on Hawkers, Pedlars, and Petty-Chapmen, the Stamp Duties, the One third Subsidy, the Duty on Sweets, and One of the Branches of Excise, and by making other Provision in this Act mentioned.

[That is, so much thereof as relates to the Excise.]

I. **M**ost Gracious Sovereign,
Whereas in and by an Act
of Parliament made in England,
in

See for this Act in
Page 306.

in the Fourth Year of ^{the 4th of} ~~Our~~ ^{Anne,} Majesty's Reign, intituled, An

Act for continuing an additional Subsidy of Tonnage and Poundage, and certain Duties upon Coals, Culm, and Cynders, and additional Duties of Excise, and for settling and establishing a Fund thereby, and by other Ways and Means, for Payment of Annuities to be sold for raising a further Supply to Her Majesty, for the Service of the Year One thousand seven hundred and six, and other

Uses therein mentioned, the additional Subsidy of Tonnage and Poundage, and other Duties (commonly called The One third Subsidy) payable for and upon Wines, Goods, and Merchandizes, which were thereby granted to ~~Our~~ Majesty for the Term of Ninety eight Years, from the Eighth Day of March, One thousand seven hundred and six ; and the Duties upon Coals,

Culm, and Cynders, by the same Act granted or continued from the Fourteenth Day of May, One thousand seven hundred and eight, until the Thirtieth Day of September, One thousand seven hundred and ten ; and the particu-

lar

whereby the additional Subsidy of Tonnage and Poundage, and other Duties upon Wines, &c. (called The One third Subsidy) were granted to Her Majesty for 98 Years from the 8th of March, 1706.

and the Duties upon Coals, Culm, and Cynders granted or continued by the same Act from the 14th of May, 1708 to the 30th of Sept. 1710.

and the particular Duties of Excise thereby granted for 95 Years from the 17th of May, 1713.

and the Money to arise by the 5th of W. & M.

after paying off the Lottery Annuities therein mentioned,

and other Monies mentioned in the 4th of Anne, liable to the Payment of certain Annuities not exceeding the yearly Sum of 184,242 l. 14 s. for 99 years from the 25th of March, 1706.

which Subsidies Duties, and other Funds charged by the 4th of Anne;

lar Rates and Duties of Excise thereby granted for the Term of Ninety five Years, from the Seventeenth Day of May, One thousand seven hundred and thirteen; and all the Monies to arise by virtue of an Act of the Fifth Year of the Reign of Their late Majesties King William and Queen Mary, of Glorious Memory, of or for the Duties of Excise thereby granted, after paying off or reserving sufficient to pay off the Lottery Annuities therein mentioned, together with other Monies mentioned in the said Act of the Fourth Year of Your Majesties Reign, are appropriated and made liable to the Payment of certain Annuities purchased thereupon, not exceeding One hundred eighty four thousand two hundred forty two pounds and fourteen shillings per Annum, for Ninety nine Years, from Lady Day, One thousand seven hundred and six, payable at the Receipt of the Exchequer; which Subsidies, Rates, Duties, and other Funds or Provisions charged by the said Act of the Fourth Year of Your Majesty's Reign,

E X C I S E,

with the Annuities last mention-
 ed, will by Estimation produce
 annually a considerable Sum
 more than sufficient to discharge
 all those Annuities, and the ne-
 cessary Charges of paying and
 accounting for the same; and
 the Overplus Monies thereof are
 since enacted to be justly and du-
 ly computed at the Feast of the
 Annunciation of the Blessed Vir-
 gin Mary in every Year, or with-
 in Six Days after: And where-
 as by an Act of Parliament made
 in England in the Fifth Year of
 Your Majesty's Reign, intituled,
 An Act for continuing the Du-
 ties on Low-Wines, and Spirits of
 the first Extraction, and the Duties
 payable by Hawkers, Pedlars, and
 Petty-Chapmen, and part of the Du-
 ties on stampd Vellum, Parchment,
 and Paper, and the late Duties on
 Sweets, and the One third Subsidy
 of Tonnage and Poundage, and for
 settling and establishing a Fund there-
 by, and by the Application of certain
 Overplus Monies, and otherwise, for
 Payment of Annuities to be sold, for
 raising a further Supply to Her Ma-
 jesty, for the Service of the Year One
 thousand seven hundred and seven,
 and

with the An-
 nuities last
 mentioned,

are more than
 sufficient to dis-
 charge all those
 Annuities,

And it is since
 enacted, That
 the Overplus
 thereof shall be
 computed eve-
 ry 25th of
 March:

And whereas
 certain Duties
 upon Low-
 Wines, and Spi-
 rits of the first
 Extraction
 were granted
 by the 5th of
 Anne,

*The Act here recited
 is before in Page
 326.*

and other Uses therein expressed, certain Duties upon Low-Wines and Spirits of the first Extracti-

from the 23d of June, 1710. for 96 Years,

on, thereby granted and continued from the Three and twentieth Day of June, One thousand seven hundred and ten, for the Term of Ninety six Years from thence next ensuing, and certain Duties payable by Hawkers, Pedlars, Petty-Chapmen, and others therein described, and thereby continued for the like

and certain Duties payable by Hawkers and Pedlars are continued for the like Term of 96 Years,

Term of Years; and such of the Duties upon Stamp Vellum, Parchment, and Paper as are therein mentioned, and thereby granted and continued for the Term of Ninety six Years, to commence from the last Day of July, One thousand seven hundred

and such of the Duties upon Stamp Vellum, Parchment, and Paper thereby granted and continued for 96 Years, to commence from the 31st of July, 1710.

and ten; and the Duties upon Sweets thereby laid for the Term of Ninety nine Years, commencing from the Four and twentieth Day of March, One thousand seven hundred and six; and the additional Subsidy of Tonnage and Poundage, and other Duties upon Wines, Goods, and Merchandizes, which are commonly called, as afore-

and the Duties upon Sweets thereby laid for 99 Years from the 24th of March, 1706.

and the additional Subsidy of Tonnage and Poundage, and other Duties upon Wine, &c.

said, The One third Subsidy, called The One third Subsidy,
 by the same Act granted and thereby granted and con-
 continued for One whole Year, tinued for One
 commencing from the Expiration Year, from the
 of the Ninety eight Years grant- Expiration of
 ed therein by the said former Act, the 98 Years
 and all the Overplus Monies of before granted,
 the Subsidies, Rates, Duties, with the Over-
 and other Funds contained in the plus of the Sub-
 said Act of the Fourth Year of sidies, Duties,
 Four Majesty's Reign, after pay- and other
 ing or reserving sufficient to pay Funds in the
 so much as shall be incurred or 4th of Anne,
 grown due upon the said Annu- after paying so
 ties by Virtue of that Act, at or much as shall
 before every Feast of the Annun- be due at every
 ciation of the Blessed Virgin Mary Lady Day re-
 respectively, the necessary Char- spectively,
 ges of paying and accounting for are made liable
 the same Annuities purchased to certain An-
 thereupon being excepted, are ap- nuities by the
 propriated and made liable to 5th of Anne, not
 the Payment of certain Annu- exceeding the
 ties purchased upon the said Act yearly Sum of
 of the Fifth Year of Four Maje- 72,187 l. 10 s.
 sty's Reign, not exceeding in for 99 Years
 the whole the Sum of Seventy from the 25th
 two thousand one hundred eighty of March, 1707.
 seven pounds, ten shillings per
 Annum, for Ninety nine Years,
 from the Five and twentieth
 Day of March, One thousand se-
 ven

and whereas several temporary Provisions are made by the 5th of Anne,

for the better securing the quarterly Payments, which shall grow due at Michaelmas, 1710. upon the Annuities of 72,187 l. 10 s. per Annum;

and it is further provided, that

if there shou'd be any Overplus of the Subsidies and Duties appropriated for Payment of the Annuities by the 5th of Anne, at the End of any Year of the said Term of 99 Years;

seven hundred and seven, payable at the said Receipt of the Exchequer; and for the better securing the quarterly Payments which should grow due at or before Michaelmas, One thousand seven hundred and ten, upon the said Annuities, not exceeding Seventy two thousand one hundred eighty seven Pounds, ten Shillings per Annum, divers other temporary Provisions are made in the said Act of the Fifth Year of Your Majesties Reign; and thereby it is also provided, That if at the End of any Year of the said Term of Ninety nine Years, for which the said Annuities upon the said Act of the Fifth Year of Your Majesties Reign were to be purchased (the First Computation to be made at Lady-day, One thousand seven hundred and eight, or within six Days after) the Monies arising at the Exchequer within such Year by the said Rates, Duties, Subsidies, Overplus Monies, and other Monies thereby appropriated for Payment of the said Annuities, pursuant to that Act, shall exceed all the Monies then due for or upon

upon the same Annuities, and all Arrearages thereof, then or at any time or times before that time incurred, so that there shall be an Excess or Surplus remaining in the Exchequer, such Excess or Surplus shall be disposable from time to time for the publick Use and Service, and not otherwise. And whereas by an Act of Parliament made in England, in the Fourth Year of the Reign of Their late Majesties King William and Queen Mary, of Glorious Memory, (intituled, That such Overplus should be disposable from time to time for the publick Service, and not otherwise; and whereas by the 4th of W. & M.

See for the Act here recited, in Page 123. An Act for granting to Their Majesties certain Rates and Duties of Excise upon Beer, Ale, and other Liquors, for securing certain Recompences and Advantages in the said Act mentioned, to such Persons as shall voluntarily advance the Sum of Ten hundred thousand Pounds, towards carrying on the War against *France*) certain other Rates and Duties of Excise upon Beer, Ale, and other Liquors therein particularly expressed, were granted to Their said late Majesties, Their Heirs and Successors, for the Term of Ninety nine Years, from the Fifth and twentieth Day of January, 1692,

5 nuary,

and are made
liable by
that and o-
ther Acts to se-

veral Annuities
with Benefit of
Survivorship,

and other Annu-
ities, charg'd
thereupon;

which Duties
of Excise an-
nually produce
more than are
sufficient to an-
swer all those
Annuities, and
such Overplus
to be computed
yearly on the
24th of June,
is included in
the temporary
Provisions of
the 5th of Ann.

for the better
securing the
quarterly
Payments of
the Annuities
of 72,187 l. 10s.
per Annum due
at Michaelmas,
1710,

nuary, One thousand six hundred
ninety two, and are by that, and
by several other Acts relating
thereunto, made liable to the
Payment of several Annuities,
with Benefit of Survivorship,
and other Annuities charged
thereupon; which Rates and
Duties of Excise last mentioned,
do also produce annually a con-
siderable Sum more than suffi-
cient to discharge all those Annui-
ties so charged thereupon, and
the necessary Charges of paying
and accounting for the same; and
the Overplus Monies thereby
arising have been and are to be
computed on the Four and twen-
tieth Day of June yearly, and
are comprehended amongst the
temporary Provisions made in
the said Act of the Fifth Year of
Our Majesty's Reign, for bet-
ter securing the quarterly Pay-
ments of the said Annuities, not
exceeding Seventy two thousand
one hundred eighty seven Pounds,
Ten Shillings per Annum, which
should grow due at or before the
Feast of Saint Michael the Arch-
angel, which shall be in the Year
of our Lord(One thousand seven
hundred

EXCISE,

hundred and ten, from which time the Overplus Monies of the Rates and Duties of Excise last mentioned do belong to Her Majesty for the publick Use and Service: Now we Your Majesty's most dutiful and loyal Subjects, the Commons of Great Britain in Parliament assembled, being desirous to raise a Sum of Money, not exceeding Six hundred and forty thousand Pounds, that is to say, a Sum not exceeding Five hundred and forty thousand Pounds, part of the Money necessary to be provided in this Session of Parliament for Your Majesty's Supply, and a Sum not exceeding One hundred thousand Pounds, to be applied in such Manner as is herein after mentioned, towards making good the Payment of the Annuities to be purchased upon this Act, do most humbly beseech Your Majesty that it may be enacted; and be it enacted by the Queen's most excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons in this present Parliament assembled,

from which time, such Surplus of the Duties of Excise belongs to Her Majesty, for the publick Service:

Now in order to raise a Sum not exceeding 640,000*l.*

that is 540,000*l.* part of the Sum necessary for the Supply of this Year,

and 100,000*l.* towards making good the Annuities to be purchased upon this Act;

it is enacted,

that from *Lady Day*, 1708, for and during the term of 99 Years, the yearly Sum of

40,000 *l.* or so much thereof as shall be sufficient, shall be appropriated for the Payment of the Annuities to be purchas'd upon this Act;

which Sum of 40,000 *l.* per Ann. shall be charged upon and payable out of all the Overplus Monies of the Duties,

sembled, and by the Authority of the same, That from and after the Feast of the Annunciation of the Blessed Virgin Mary, which shall be in the Year of our Lord, One thousand seven hundred and eight, for and during the full Term of Ninety nine Years from thence next and immediately ensuing, the full Sum of Forty thousand Pounds of lawful Money of Great Britain by the Year, or so much thereof as shall be sufficient for paying and discharging all the Annuities to be purchased upon this present Act, shall be set apart and appropriated, and the same is by this Act appropriated for the Payment and Satisfaction of the said Annuities to be purchased on this Act, in such Manner and Form as are herein after prescribed in that behalf.

II. And for the better raising, securing and establishing of the said Fund, it is hereby enacted by the Authority aforesaid, That the said Fund, or Sum not exceeding Forty thousand Pounds per Annum, shall be charged upon and payable out of all the Overplus or Surplus Monies of the said Rates,

Rates, Duties, Subsidies, and other Funds settled for Payment of the said several Annuities purchased upon the said several Acts of the Fourth and Fifth Years of Her Majesty's Reign respectively, which shall, from time to time, remain, after satisfying or reserving in the Exchequer sufficient to satisfy so much as shall be incurred or grown due upon those Annuities, and every of them; and which by the said Act of the Fifth Year of Her Majesty's Reign were left to be disposed from time to time for the publick Use and Service, as aforesaid; and shall also be charged upon, and payable out of all the Overplus Monies which shall arise after the thirtieth Day of September, One thousand seven hundred and ten, of or for the said Rates and Duties of Excise granted in the said Fourth Year of the Reign of Their said late Majesties King William and Queen Mary, and which, from time to time, during the then Remainder of the said Term of Ninety nine Years therein granted, shall remain, after Payment and Satisfaction of

Subsidies, and other Funds settled for Payment of the Annuities purchased upon the Acts of the 4 & 5th of Ann. and out of all the Overplus Money (which shall arise after the 30th of September, 1710;) of or for the Duties of Excise granted by the 4th of W. & M. during the Remainder of the Term of 99 Years therein granted,

all

after satisfying
all the An-
nuities charged
thereupon,

all the Annuities charged there-
upon by the said Act of the Fourth
Year of their said late Majesties
Reign, or by any other Act or Acts
of Parliament before this time
made for charging any Annuities
whatsoever, upon the Rates and
Duties of Excise last mention-

And the Trea-
surer of the Ex-
chequer, or any
3 or more of
the Commis-
sioners of the
Treasury, shall

ed ; and the Treasurer of the
Exchequer, or any Three or more
of the Commissioners of the Trea-
sury for the time being, are here-
by directed, from time to time, du-
ring the Continuance of the said
Subsidies, Rates, Duties, and
other Funds settled by the said
several Annuity Acts of the Fourth
and Fifth Years of her Majesties
Reign, as aforesaid, and every
or any of them, to cause all the
said Overplus Monies of the same
Subsidies, Rates, Duties, and
other Funds contained in the said
several Annuity Acts of the said
Fourth and Fifth Years of her
Majesty's Reign, to be justly and
duly computed at the Feast of
the Annunciation of the Blessed
Virgin Mary in every Year, or
within six Days after ; and du-
ring the Continuance of the
said Rates and Duties of Excise
granted

cause to be
computed
yearly at Lady
Day, the Over-
plus of the Sub-
sidies, Duties,
and other
Funds,
settled by the
Annuity Acts
of the 4th & 5th
of Ann.

and the Over-
plus of the Du-
ties of Excise,

granted by the said Act of the granted by the 4th of W. & M. on the 24th of June yearly;
 Fourth Year of the Reign of King William and Queen Mary, to
 cause all the said Overplus Monies of the same Rates and Du-
 ties of Excise to be justly and
 duly computed on the Four and
 twentieth Day of June year-
 ly; and to cause all the Over-
 plus Monies, which shall appear
 upon such several and respective
 Computations, as aforesaid, from
 time to time, or so much thereof
 as shall be sufficient, to be set
 apart, reserved and applied for
 and towards the making good
 the said Fund or Sum not ex-
 ceeding Forty thousand Pounds
 per Annum, hereby intended and
 appointed to be settled and es-
 tablished for the Payment of all
 the Annuities to be purchased on
 this Act, without diverting or
 misapplying any of the Monies,
 which by the said former Acts, or
 any of them, ought upon every
 such Computation to have been
 reserved for Payment of any the
 Annuities formerly purchased, as
 aforesaid, if this present Act had
 not been made.

and shall apply
 such Overplu-
 ses, or so much
 thereof as shall
 be sufficient to-
 wards making
 good the yearly
 Sum of 40,000/
 settled for Pay-
 ment of the An-
 nuities purchas-
 ed upon this
 Act.

III. And

And to secure the quarterly Payments, which shall grow due on or before Michaelmas, 1710. upon the Annuities purchased upon this Act,

the Sum of 100,000 l. part of the Contribution Money to be raised by Sale of Annuities upon this Act, or so much as shall be sufficient to make good the yearly Fund, not exceeding 40,000 l. per Ann, for the first two Years and half of the Term of 99 Years is hereby reserved,

and that there may be no failure of the Payment of the Annuities purchased upon this Act during the 99 Years,

III. And for the better securing the quarterly Payments, which shall grow due on or before Michaelmas, One thousand seven hundred and ten, upon the Annuities to be purchased in pursuance of this Act, be it enacted by the Authority aforesaid, That the Sum of One hundred thousand pounds, part of the Contribution Monies to be raised by Sale of Annuities upon this Act, or so much thereof as shall be sufficient to make good the said yearly Fund, not exceeding Forty thousand pounds per Annum, for the first Two Years and an half of the said Term of Ninety nine Years, shall and may be reserved and applied for and towards the discharging the quarterly Payments last mentioned, to grow due at any Time or Times before the Thirtieth Day of September, One thousand seven hundred and ten.

IV. And to the End there may be no failure in the Payment of such Annuities, or any of them, as shall be purchased upon this Act at any Time or Times until the full Expiration of the Term of Ninety nine Years, for which the same

E X C I S E,

are intended to be purchased, for which the same were purchased;
 we Your Majesty's said Dutiful and loyal Subjects, the Commons of Great Britain in Parliament assembled, have cheerfully and unanimously given and granted, and do by this Act give and grant to Your Majesty, the Duties upon Low-Wines or Spirits of the first Extraction, and the Duties to be paid by Butchers, Pedlars, and Petty-Chapmen, and the Duties upon Vellum, Parchment, and Paper, and the additional Subsidy of Tonnage and Poundage, and the Duty upon Sweets, and the particular Rates and Duties upon Excise hereafter in this Act expressed, for and during such further Term and Terms of Years respectively, as are herein after mentioned; and do most humbly beseech Your Majesty to accept thereof, and that it may be enacted; and be it enacted by the Authority aforesaid, That all and every such or the like Duties, the Duties upon Low-Wines, which by the 5 Ann. were for and upon all Low-Wines or Spirits of the first Extraction, as by the said Act of the Fifth Year of Her Majesty's Reign were

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were continued or granted for the Term of Ninety six Years above mentioned, shall by Virtue of this Act be further continued, and be paid and payable unto Her Majesty, Her Heirs, and Successors, for and upon all Low-Cutthes, and Spirits of the first Extraction, to be made or drawn by any Distiller, or other Person making or drawing Spirits or Strong-Waters for Sale or Exportation, within the Kingdom of Great Britain, from or after the Expiration of the said Term of Ninety six Years; for and during the Term of one whole Year from thence next and immediately ensuing; and that all and every such and the like Duties, and Sums of Money, to be paid by every Hawker, Pedlar, Petty-Chapman, and such other Persons as are described in one Act of the Ninth Year of the Reign of His said late Majesty King William, for licensing Hawkers and Pedlars, and all the Powers for granting such Licences, which by the said Act of the Fifth Year of Her Majesty's Reign are to continue for the like Term of

continued or
granted for 96
Years,

are continued
by this Act for
one Year after
the Expiration
of the Term of
96 Years, be-
fore granted;

and the Duties
to be paid by
every Hawker,
Pedlar, and o-
thers, describ-
ed in the 9th
W. III.

which were
continued by
the 5th Ann.
for 96 Years,

E X C I S E,

Ninety six Years, from the said from the 24th of June, 1710.
 Twenty fourth Day of June, One
 thousand seven hundred and ten,
 shall be further continued, and are by this Act
 be paid and payable, and be put further con-
 in Execution by Virtue of this tinued for one
 Act, within the whole Kingdom Year after the
 of Great Britain, from and after Expiration of
 the Expiration of the said Term the 95 Years;
 of Ninety six Years, during the
 Term of one whole Year from
 thence next and immediately ensu-
 ing; and that such of the Du- and the Duties
 ties upon Vellum, Parchment, upon Vellum,
 and Paper, as by the said Act of Parchment, and
 the Fifth Year of Her Majesty's Paper,
 Reign were continued for the continued for
 Term of Ninety six Years from 96 Years from
 the last Day of July, One thou- the last Day of
 sand seven hundred and ten, shall July, 1710. by
 by Virtue of this Act be further the 5th of Anne,
 continued, and be due and are by this Act
 payable to Her Majesty, Her further con-
 Heirs, and Successors, within tinued for one
 and throughout the whole King- Year after the
 dom of Great Britain, from and af- Expiration of
 ter the Expiration of the Term of the 96 Years;
 Ninety six Years last mentioned,
 for and during the Term of one
 whole Year from thence next and
 immediately ensuing; and that and the addi-
 the additional Subsidies of Con- tional Subsidies
 nage of Tonnage
and Poundage

and other Duties commonly called *The One third Subsidy*, which by the 5 Ann. are continued for one Year after the 98 Years, which commenced from the 8th of March, 1706.

are all by this Act further continued for one Year more after the Expiration of their respective Terms;

and the Duty upon Sweets, which by the 5 Ann. was granted for 99 Years,

nage and Poundage, and other Duties upon Wines, Goods, and Merchandizes, commonly called *The One third Subsidy*, which by the said Act of the Fifth Year of Her Majesty's Reign, are granted and continued for the Term of one whole Year from the Expiration of a Term of Ninety eight Years, which commenced from the Eighth Day of March, One thousand seven hundred and six, shall by Virtue of this Act be further continued, and be due and payable to Her Majesty, Her Heirs, and Successors, within and throughout the whole united Kingdom of Great Britain, from the Expiration of the said Term of one Year so granted, and commencing, as aforesaid, for and during the further Term of one whole Year from thence next and immediately ensuing; and that the Duty upon Sweets made for Sale, which by the said Act in the Fifth Year of Her Majesty's Reign, was granted for the Term of Ninety nine Years, commencing from the Twenty fourth Day of March, One thousand seven hundred and

fix, shall by Virtue of this Act be further continued, and be paid and payable to Her Majesty, Her Heirs, and Successors, within and throughout the united Kingdom of Great Britain, from and after the Expiration of the Term of Ninety nine Years last mentioned, for and during the further Term of Two Years from thence next and immediately ensuing.

from the 24th of March, 1706. is hereby continued for the further Term of 2 Years af-

ter the Expiration of the 99 Years before mentioned;

V. And be it further enacted by the Authority aforesaid, That the several Rates and Duties of Excise upon Beer, Ale, and other Liquors, which by the said Act of the Fourth Year of the Reign of Their said late Majesties King William and Queen Mary, of Glorious Memory, were granted for the Term of Ninety nine Years, from the Twenty fifth Day of January, One thousand six hundred ninety two, shall by Virtue of this Act be further continued, and be paid and payable to Her Majesty, Her Heirs, and Successors, within and throughout the whole united Kingdom of Great Britain, from and after the Expiration of the Term of Ninety nine Years last mentioned, for and during the

and the Duties of Excise upon Beer, Ale, &c.

which were granted by the 4th of W. & M. for 99 Years from the 25th of Jan. 1692.

are further continued for 15 Years after the Expiration of the 99 Years;

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the further Term of Fifteen Years from thence next and immediately ensuing, for the Uses and Purposes in this Act expressed.

and all the Powers and Authorities which were given by the Act of the 5th of Ann. or by any other Act for the raising the several Duties, which by this Act are continued after the Expiration of their respective Terms,

VI. And it is hereby enacted, That the said several Duties upon Low-Wines, or Spirits of the first Extraction; and the said Duties payable by Hawkers, Pedlars, Petty-Chapmen, and others described, as aforesaid; and the said Rates and Duties upon Vellum, Parchment, and Paper; and the said additional Subsidy of Tonnage and Poundage, and other Duties upon Wines, Goods, and Merchandizes, by this Act severally granted for a further Term of one Year, as aforesaid; and the said Duty upon Sweets by this Act granted for a further Term of Two Years, as aforesaid; and the said Rates and Duties of Excise by this Act granted for a further Term of Fifteen Years, as aforesaid, for the Uses and Purposes in this Act expressed, be severally and respectively raised and levied by such Rules and Methods, and under such Penalties and Forfeitures,

EXCISE,

and with such Distribution of the said Penalties and Forfeitures, and subject to such Power of Mitigation, and such respective Drawbacks, Allowances, and Repayments, and in such Manner and Form, as the like Duties are hereby likewise continued; granted or continued by the said Act of the Fifth Year of Her Majesty's Reign, or any of them respectively, are prescribed, enacted, or appointed to be raised or levied.

VII. And it is hereby enacted and declared, That the said Overplus Monies of the said Rates, Duties, Subsidies, and other Funds, settled for Payment of the said several Annuities purchased upon the said several Acts of the Fourth and Fifth Years of Her Majesty's Reign respectively; and the said Overplus Monies of the said Rates and Duties of Excise, which were granted in the Fourth Year of Their said late Majesty's Reign, as aforesaid; and the said Sum not exceeding One hundred thousand pounds directed to be reserved out of the Contribution Monies, as aforesaid; and the several and the several Overplus Monies, and other Funds settled for Payment of the Annuities purchased upon the 4th and 5th of Anne, Grants and the Overplus Money of the Duties of Excise, granted by the 4 W. & M. and the 100,000 l. reserved out of the Contribution Money,

and the Duties upon Low-Wines, Vellum, &c.

and the additional Subsidy of Tonnage and Poundage severally granted for the further Term of one Year, by this Act; and the Duties upon Sweets for 2 Years,

the Duties of Excise for 15 Years, or so much of the several Overplus Monies, as shall be sufficient to make up the Fund not exceeding 40,000 l. per Ann. for Payment of the Annuities to be purchased upon this Act,

shall not be diverted

Grants made by this Act of the said Duties upon Low-Wines, or Spirits of the first Extraction; and of the said Duties to be paid by Hawkers, Pedlars, and Petty-Chapmen; and of the said Duties upon Vellum, Parchment and Paper; and of the said additional Subsidy of Tonnage and Poundage severally, for the further Term of One Year, as aforesaid; and of the said Duties upon Sweets for Two Years, as aforesaid; and of the said particular Rates and Duties of Excise for the Term of fifteen Years, as aforesaid; or so much of the said several Overplus-Monies, reserved Monies, Rates, additional Subsidy, and other Duties, as shall be sufficient for making up the said Fund not exceeding Forty thousand Pounds per Annum, for answering the full and due Payment of all the Annuities to be purchased on this Act, and all Arrearages thereof from time to time incurred, are and shall be by Virtue of this Act liable and appropriated thereunto, and shall not be diverted or divertible to any other

ther Use, Intent or Purpose whatsoever, under the Penalties, Forfeitures and Disabilities in this Act expressed; and all the Monies arising by the said Overplusses, Grants and Provisions hereby made, out of which the said Fund, not exceeding Forty thousand Pounds per Annum, is to be raised, shall be fairly and duly entered in one or more Book or Books, to be kept in the Offices of the Auditor of the Receipt, and Clerk of the Pells, for that Purpose; to which all Persons concerned, at all reasonable Times, shall have free Access without Fee or Charge.

to any other Use;

and the Money arising by such Overplusses, &c. shall be entered in a Book, to be kept by the Auditor of the Exchequer for that purpose, to which all Persons shall have free Access without Fee or Charge.

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GEORGI Regis,

C A P. I.

An Act for the better Support of
His Majesty's Household, and of
the Honour and Dignity of the
Crown of Great Britain.

[That is, so much thereof as relates to
the Duties of Excise.]

This Act re-
cites the 1st of
Queen Anne,

whereby the
Duties of Ex-
cise upon Beer
and Ale, &c.

I. **M**AY it please Your most
Excellent Majesty,
Whereas by an Act of Parlia-
ment made in the first Year of the
Reign of our late Sovereign La-
dy Queen Anne (of Blessed Me-
mory) intituled, An Act for the bet-
ter Support of Her Majesty's Houf-
hold, and of the Honour and Dignity
of the Crown, it was (amongst o-
ther things enacted, That the
Rates and Duties of Excise upon
Beer,

EXCISE,

Beer, Ale, and other Liquors, which had been granted to His late Majesty King Charles the Second (of Blessed Memory) by an Act made in the Twelfth Year of His Reign, intituled, A Grant of certain Impositions upon Beer, Ale, and other Liquors for the Increase of His Majesty's Revenue, during His Life, and which were granted to Their late Majesties King William and Queen Mary (of Blessed Memory) by an Act made in the Second Year of Their Reign, for their Lives, and the Life of the Survivor of Them (a certain Duty of Six Pence for every Barrel of Vinegar-Beer, granted by the same Acts, excepted) and also a Duty of Six pence, part of a Duty of Eight Shillings, which was granted to His said late Majesty King William, for and upon every Barrel of Vinegar, Vinegar-Beer, or Liquor preparing for Vinegar, by the 10th W. III.

which had been granted by the 12th Car. II. Cap. 23. to His Majesty for Life,

and which were afterwards granted by the 2d of W. & M. to their Majesties for their Lives, and the Survivor of them, (excepting the 6d. granted upon every Barrel of Vinegar-Beer, by the same Act)

and also 6d. part of 8s. granted upon every Barrel of Vinegar, Vinegar-Beer, or Liquor preparing for Vinegar, by the 10th W. III.

ed or made of any English Materials by any Person or Persons whatsoever for Sale, and so in Proportion for a greater or lesser Quantity, by an Act made

in the Tenth Year of His Reign :

and likewise,
the further Sub-
sidy of Tonnage
and Poundage,
and other Du-
ties upon
Wines, &c.

granted by the
9th of W. III.
to His Majesty
for his Life ;

And likewise the further Subsidy
of Tonnage and Poundage, and
other Duties upon Wines, Goods,
and Merchandizes, which had
been granted to His said late
Majesty King William for his Life,
by an Act made in the Ninth Year
of His Reign, intituled, An Act
for granting to His Majesty a fur-
ther Subsidy of Tonnage and Pound-
age, towards raising the yearly Sum
of Seven hundred thousand Pounds,
for the Service of His Majesty's Houf-
hold and other Uses therein men-
tioned, during His Majesty's Life,
should be levied, collected, and
paid to Her said late Majesty
Queen Anne, for and during the
Term of Her natural Life : And
in and by the said Act of the First
Year of the Reign of Her said
late Majesty Queen Anne, it was
enacted and declared, That the
hereditary Rates and Duties of
Excise upon Beer, Ale, and other
Liquors, which were granted to
the Crown in the Twelfth Year
of the Reign of the said late King
Charles the Second, and the said
Duties of Excise upon Beer, Ale,
and other Liquors, granted to
Her

and which by
the 1st of Anne,
were granted
to Her Majesty
for Her Life ;

it was by that
Act declared,
that the heredi-
tary Rates, and
Duties of Ex-
cise granted by
the 12th of
Car. II.

and the Duties
of Excise, upon
Beer, and Ale,
&c. granted

Her Majesty by the said Act of the First Year of Her Reign, for Her Life (subject nevertheless to the Incumbrances in that Act mentioned) and the Monies arising by the said further Subsidy of Tonnage and Poundage, and other Duties thereby granted, and the Revenue arising in the General Letter-Office or Post-Office, or Office of Post-Master General, and the small Branches of Her Majesties Revenues, there in particularly described or mentioned, should be for the Support of Her Majesty's Household, and of the Honour and Dignity of the Crown, as by the said Act of the First Year of Her said late Majesty's Reign (relation being thereunto had) may more fully appear: Now we Your Majesty's most dutiful and loyal Subjects, the Commons of Great Britain in Parliament assembled, being desirous to settle on Your Majesty a competent Revenue, for defraying the Expences of Your Majesty's Civil Government, and better supporting the Dignity of the Crown of Great Britain, during Your Life (which

by the 1st of Anne, to Her Majesty for Life, and the Subsidy of Tonnage and Poundage, and other Duties therein mentioned, together with the Revenue arising by the Post-Office, &c.

should be for the Support of Her Majesty's Household:

Now We the Commons in Parliament assembled, being desirous to settle a competent Revenue for supporting the Dignity of the Crown of Great Britain;

God

and as a Testi-
mony of our un-
feign'd Af-
fection to Your
Majesty,

God long preserve) and as a
Testimony of our unfeigned Af-
fection to Your Sacred Person,
by whose peaceable and happy
Accession to the Throne (after
the Loss of our late most graci-
ous Sovereign Lady) Your Ma-
jesties Subjects are not only de-
livered from the Fear of their
Enemies, but have a Prospect
(which they are bound to own
with Thankfulness to Almighty
God) That the Religion, Laws,
and Liberties of this Realm will
be continued, and that they
Your said Subjects, and their
Posterity, may, through his di-
vine Goodness, enjoy a long
Tranquillity under Your Maje-
sty's auspicious Reign, have
therefore freely and unanimously
resolved to give and grant, and
do by this Act give and grant, to
You our most gracious Sove-
reign Lord King George, the se-
veral Rates, Duties, Imposi-
tions, and Charges herein after
mentioned, during Your Maje-
sty's Life; and do most humbly
beseech Your Majesty, that it
may be enacted: And be it en-
acted by the King's most excel-
lent

do freely and
unanimously
give and grant
unto Your Ma-
jesty, during
Your Majesty's
Life,

lent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons in this present Parliament assembled, and by Authority of the same, That from and after the first Day of August, in the Year of our Lord, One thousand seven hundred and fourteen, for and during the Term of the natural Life of His Majesty King George (whom God long preserve) the said Rates and Duties of Excise upon Beer, Ale, and other Liquors, granted to His said late Majesty King Charles the Second, by the said Act made in the Twelfth Year of His Reign, intituled, A Grant of certain Impositions upon Beer, Ale, and other Liquors, for the Increase of His Majesties Revenue, during His Life, and which were granted to their late Majesties King William and Queen Mary, by the said Act made in the Second Year of their Reign, for their Lives, and the Life of the Survivor of them, and which were continued to her said late Majesty Queen Anne, by the said Act of the First Year of Her Reign, for Her Life

from and after the 1st of August, 1714,
 the Excise upon Beer, Ale, and other Liquors,
 granted to His Majesty King Charles the II. during his Life, by the 12th Car. II. cap. 23.
 and to Their Majesties King William and Queen Mary, by the 2d of W. & M. for their Lives, and the Life of the Survivor of them;
 and to Her Majesty Queen Anne, for Her Life, by an Act made in the 1st Year of Her Reign;

(except the 6 d.
granted upon
every Barrel of
Vinegar Beer)

and also 6 d.
part of 8 s.
granted upon
every Barrel of
Vinegar, Vine-
gar-Beer, or
Liquor prepar-
ing for Vine-
gar, made of
any *British* or
Foreign Mate-
rials by the
10 W. 3.

to be raised
and levied in
the same Man-
ner, and by
such Rules as
are directed by
any of the Acts
relating to the
Duties of Ex-
cise.

Life (other than and except the
said Duty of Six pence for every
Barrel of Vinegar Beer before
mentioned to have been formerly
excepted) and also the said Duty
of Six pence, part of the said
Duty of Eight Shillings, for e-
very Barrel of Vinegar, Vine-
gar Beer, or Liquor preparing
for Vinegar, which shall be brew-
ed or made of any English or Fo-
reign Materials by any Person
or Persons whatsoever for Sale,
and so in Proportion for a greater
or lesser Quantity, imposed by
the said Act of the Tenth Year
of the Reign of His said late
Majesty King William the Third,
shall be raised, levied, collect-
ed, and paid to our said So-
vereign Lord King George, in the
same Manner and Form, and by
such Rules, Ways, Means, and
Methods, and under such Pe-
nalties, Forfeitures, and Disa-
bilities, and with such Allowan-
ces, as are mentioned and expres-
sed in the before mentioned Acts,
or any of them, relating to the
said Duties of Excise, or any of
them, or by any other Law now
in Force relating to the Reve-

E X C I S E,

nue of Excise; and that all and every the said Laws relating to the Revenue of Excise, shall be of full Force and Effect, to all Intents and Purposes, for the levying, receiving, ascertaining, and recovering the said Duties of Excise upon Beer, Ale, and other Liquors hereby granted or continued, in the like manner as if the same were repeated and enacted in the Body of this present Act.

II. And it is hereby enacted and declared, That the said hereditary Rates and Duties of Excise upon Beer, Ale, and other Liquors, and the said Duties of Excise upon Beer, Ale, and other Liquors, hereby granted to His Majesty for the Term of His Life, and the said further Subsidy of Tonnage and Poundage, and other Duties upon Wines, Goods, and Merchandizes, hereby also granted to His Majesty for the Term of His Life, and the said Revenue of the General Letter-Office, or Post-Office, or Office of Post-Master General, and the small Branches of His Majesty's Revenues herein after expressed; that

And it is hereby enacted, That the hereditary Duties of Excise upon Beer, Ale, and other Liquors, and the Duties of Excise upon Beer, Ale, &c. hereby granted to His Majesty for the Term of His Life;

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and the several particular Duties, and other Revenues here enumerated, which were granted to His late Majesty's for Life,

(except the Duty of 4 and an half per Centum in Specie in Barbadoes and the Leeward Islands) and the Revenue of the Duchy of Cornwall, then vested in His Royal Highness, as Duke of Cornwall) and (except the First-Fruits and Tenths of the Clergy) and such Grants as have been made to any Persons or Bodies Politick,

that is to say, The Monies arising by Fines for Writs of Covenant, and Writs of Entry, payable in the Alienation Office, the Post Fines, the Revenue of the Wine Licences, Sheriffs Proffers, and Compositions in the Exchequer, Seizures of uncustomed and prohibited Goods, the Revenue arising to His Majesty by Rents of Lands, or for Fines of Leases of the same, or any of them, and all other Branches and Revenues which were settled or appointed for the Support of Her said late Majesty's Household, and the Honour and Dignity of the Crown, during Her Majesty's Life, as aforesaid, (except the Duty of Four and an half per Centum in Specie in Barbadoes and the Leeward Islands in America; and except the Revenue of the Duchy of Cornwall, which is by Law vested in His Royal Highness the Prince, as Duke of Cornwall; and except the Revenues of First-Fruits and Tenths of the Clergy; and except such Revenues, Rents and Hereditaments, as have been granted or passed to any Person or Persons,

Bodies Politick or Corporate; by or in pursuance of any Act or Acts of Parliament in that behalf; and except all Charges on the said Revenues, or any of them, made by any Act or Acts of Parliament whatsoever) shall be for the Support of His Majesty's Household, and of the Honour and Dignity of His Crown; nevertheless the said hereditary Duties of Excise, and the said Duties of Excise granted for His Majesty's Life, as aforesaid, and the said Revenues of the General Letter-Office, or Post-Office, or Office of Post-Master General, shall respectively be liable to the respective Incumbrances and Charges hereafter in this Act specified concerning the same.

III. And whereas by an Act of Parliament made in the Second Year of the Reign of Her said late Majesty Queen Anne, intituled, An Act for granting an Aid to Her Majesty, for carrying on the War, and other Her Majesty's Occasions, by selling Annuities at several Rates, and for such respective Terms or Estates, as are therein mentioned, it was (amongst

and such Charges as have been made on the said Revenues by any Act of Parliament,

are declared to be for the Support of His Majesty's Household, and the Dignity of His Crown,

subject nevertheless to the several Incumbrances in this Act mentioned:

And whereas by the Act of the 2d of Anne it was enacted

That after the
25th of Decem-
ber, 1705.

the weekly
Sum of 3,700 l.
shou'd be paid
out of the here-
ditary and tem-
porary Excise
during Her Ma-
jesty's Life, and
after Her De-
cease, out of
the hereditary
Excise only,

for the Pay-
ment of Annui-
ties at the Rate
of 3 l. per Cent.
as prescribed
by the 12 W. III.

other things) enacted, That from
and after the Five and twentieth
Day of December, in the Year of
our Lord One thousand seven
hundred and five, the full, clear,
and entire weekly Sum of Three
thousand seven hundred pounds,
out of all the Monies arising by
the said hereditary Duties of Ex-
cise, and by the said Duties of
Excise payable during Her Ma-
jesty's Life, and by every or any
of them, and from and after Her
Majesty's Decease, then the like
full, clear, and entire weekly
Sum of Three thousand seven
hundred pounds, out of all the
Monies to arise by the said here-
ditary Duties of Excise, and eve-
ry or any of them, from time to
time, for ever, should be brought
and paid into the Receipt of Ex-
chequer, and that out of the
Monies of the said hereditary
Duties of Excise arising by
such weekly Payments at
the Exchequer, certain annual
Sums, after the Rate of Three
pounds per Centum per Annum,
prescribed by an Act made in the
Parliament holden in the
Twelfth Year of the Reign of

His said late Majesty King William the Third, should be paid and satisfied, subject to the Power of Redemption therein mentioned; and by virtue of the said Act of the Second Year of Her said late Majesty's Reign, and of another Act made in the Third Year of Her Reign, the Monies arising by the said weekly Payments out of the said several Branches of Excise, are made liable to the Satisfaction of several other Annuities purchased for such respective Terms and Estates as are therein mentioned; now it is hereby provided and enacted by the Authority aforesaid, That the said full, clear, and entire weekly Sum of Three thousand seven hundred pounds, which was charged upon the hereditary Excise, and the said Duties of Excise granted for Her late Majesty's Life, as aforesaid, shall be charged upon and taken out of the said hereditary Duties of Excise, and the said Duties of Excise hereby granted to our said Sovereign Lord King George for His Life, and from and after His Majesty's decease, then

which weekly Payments by virtue of the Acts of the 2d & 3d of Anne, are

subject to several Annuities,

it is hereby enacted, That the said weekly Sum of 3,700 £ shall be charged upon the hereditary and temporary Excise, during His Majesty's Life, and after His Decease,

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out of the hereditary Excise only, for ever,

for the Payment of the respective Annuities, and for other Purposes in the former Acts mentioned:

then the said weekly Sum of Three thousand seven hundred Pounds, shall be charged upon and payable out of all the Monies to arise by the said hereditary Duties of Excise for ever, for Payment of the said respective Annuities or annual Sums, and other Uses and Purposes in the said former Acts, or any other Act or Acts of Parliament expressed concerning the same, and shall be applied accordingly, under the like Penalties, Forfeitures, and Disabilities, as in the same Acts, or any of them, are prescribed, for diverting or misapplying any the Monies of the said weekly Payments therein mentioned; this present Act, or any thing therein contained to the contrary notwithstanding.

And whereas Her late Majesty by Letters Patents dated the 13th of October, 1713. grounded upon an Act of Parliament made in the same Year, hath appointed,

IV. And whereas Her said late Majesty Queen Anne, by Letters Patents under the Great Seal of Great Britain, bearing Date at Westminster, the Thirteenth Day of October, in the Twelfth Year of Her Reign, grounded upon an Act of Parliament made in the same Year, hath appointed, That from the Feast of Saint Michael

the Archangel, in the Year of our Lord One thousand seven hundred and thirteen, the full and entire yearly Sum of Thirty five thousand pounds, by such Proportions as is therein expressed, should be payable as well out of the said hereditary Revenues of Excise, as the Duties of Excise which were granted during Her Life, as aforesaid, during the Term of Thirty two Years from thence next ensuing, in case She should so long live, and in case of Her Demise within the said Term, then out of the said hereditary Revenues of Excise, for so long time as should be then to come and unexpired of the said Term of Thirty two Years, to be a Fund for answering all the Payments in the said Letters Patents expressed; now it is hereby further provided and enacted by the Authority aforesaid, That the said full, clear, and entire yearly Sum of Thirty five thousand pounds, which was charged upon the hereditary Excise, and the said Duties of Excise granted for Her late Majesty's Life, as aforesaid, shall in like

That from the 29th of Sept. 1713, the yearly Sum of 35,000 l. shall be paid for 32 Years out of the hereditary and temporary Excise, by such Proportions as are therein directed, it she should so long

live, and upon Her Decease out of the hereditary Excise, for the Remainder of the Term unexpired;

Now it is hereby enacted, That the said yearly Sum of 35,000 l. shall be charged upon the hereditary and temporary Excise, hereby granted

to His Majesty
for Life,
during the Re-
sidue of the
said Term of
32 Years, if
His Majesty
shall so long
live,

and in case of
his Demise,
then upon the
hereditary Ex-
cise,

during so long
time as the first
Term shall re-
main unexpir-
ed, to be appli-
ed to the Uses
and Purposes
express'd in
the Letters Pa-
tents,

like Manner be charged upon,
and taken out of the said here-
ditary Duties of Excise, and the
said Duties of Excise hereby
granted to our said Sovereign
Lord King George for his Life,
during the Residue of the said
Term of thirty two Years, in
case His Majesty shall so long
live, and in case of his De-
mise within the same Term, then
the said yearly Sum of Thirty
five thousand Pounds shall be
charged upon and payable out
of the said hereditary Duties of
Excise, for so long time as shall
be then to come of the said Term
of Thirty Years, and shall
be applied to the Uses and Pur-
poses in the said Letters Pa-
tents expressed, under the like
Penalties, Forfeitures and Dis-
abilities, as in the said Act of
Parliament, whereupon the said
Letters Patents are grounded,
are prescribed, for diverting,
misapplying, or detaining any
Part of the said yearly Sum of
Thirty five thousand Pounds;
this present Act, or any thing
therein contained to the contrary
notwithstanding.

Anno Primo

GEORGII I. Regis.

C A P. II.

An Act for rectifying Mistakes in the Names of the Commissioners for the Land-Tax for the Year One thousand seven hundred and fourteen ; and for raising so much as is wanting to make up the Sum of Fourteen hundred thousand Pounds, intended to be raised by a Lottery for the publick Service in the said Year.

[That is, so much thereof as relates to the Duty upon Starch.]

I. **A**ND it is hereby declared and enacted by the Authority aforesaid, That for avoiding any Doubt or Question concerning the Grant in this Session of Parliament to his Majesty of certain Duties of Excise and Customs for his Life, for Support of

And for avoiding of all Disputes, it is hereby declared, that

of

all the Duties
of Excise and
Customs, paya-
ble to the late
Queen after the
Union for Life,
are in the same
manner conti-
nued to His
Majesty during
His Life.

of His Household, and the Honour
and Dignity of the Crown, the
same doth and shall extend to
such Duties of Excise, and such
Customs and Duties on Import
and Export, as were payable to
Her said late Majesty after the
Union of the two Kingdoms,
for and during Her Life, and had
Continuance till the time of Her
Decease; and that the same shall
be continued, raised, levied,
and paid in the several Parts of
the united Kingdom, during
His Majesty's Life, in the same
manner only as they were pay-
able to Her Majesty, during Her
Life.

Anno tertio

GEORGII I. Regis.

C A P. IV.

An Act for continuing the Duties on Malt, Mum, Cyder, and Perry, for the Service of the Year One thousand seven hundred and seventeen; and to authorize Allowances to be made to certain Receivers; and to obviate a Doubt concerning Goods imported from the Islands of Jersey, Guernsey, Sark, and Alderney; and to ascertain the Duties upon Sheep-skins and Lamb-skins; and to prevent Frauds in the Duties upon Starch; and for making forth Duplicates of Exchequer Bills, Lottery Tickets, and Orders, lost, burnt, or destroyed; and for enlarging the Time for adjusting Claims in several Lotteries; and for preventing Frauds in the Duties on Low-Wines and Spirits carried Coast-wise.

[That is, so much of the said Act as relates to the Duties of Excise.]

I. **A**ND whereas the Inhabitants of the Islands of Jersey, Guernsey, Sark, and Alderney, have always

This Act is to remove a Doubt,

whether Goods
of the Growth
and Produce of
the Islands of
Guernsey and
Jersey, may
be still import-
ed from thence
as formerly :

always been permitted and al-
lowed to import into England, a-
ny Goods, Wares, and Merchan-
dizes, of the Growth, Produce,
or Manufacture of those respective
Isles, upon Certificates from the
respective Governors, Lieutenant,
or Deputy-Governors, or Com-
manders in Chief, for the time
being, and Oaths before the Ma-
gistrates of the said Islands of
Jersey and Guernsey respectively,
that the same were of the Growth,
Produce, or Manufacture of the
said Islands, or either of them,
without paying any Customs,
Subsidies, or Duties for or in re-
spect thereof : And whereas some
Doubt hath of late arisen, whe-
ther according to some late
Laws now in Force, the same
may be still continued : Now
for removing the said Doubt,
and encouraging the said In-
habitants to continue that stea-
dy and firm Loyalty and Fide-
lity to the Crown of Great Britain,
which they have formerly and
constantly shewn to the Crown of
England, and for their better Sup-
port, be it declared and en-
acted by the Authority aforesaid,

*Note, Goods export-
ed to the Islands of
Guernsey, or Jersey,
is such an Exportati-
on, as to intitle the
Exporter to the
same Drawback, as
if sent to any foreign
Country,*

And enacts,
that all

That

*See the several
Clauses and Notes
before in Pages 114,
155, 251, & 310.*

*By the 12 G. I.
Post. 527. No Goods
whatsoever (except
such as are of the
Growth or Manu-
facture of the Isle of
Man) shall be
brought from thence
into Great Britain
or Ireland, or with-
in the Limits of any
Port thereto belong-
ing, upon pain of
forfeiting the Goods,
&c.*

*And every Exporter
entering foreign
Goods for Exporta-
tion, to obtain the
Drawback, and
landing them in the
Isle of Man, forfeits
the Drawback, and
treble the Value;
and no Debenture
shall be suffer'd to
pass, till the Ex-
porter has made
Oath, that he will
not land the Goods
in the Isle of Man.*

That the said Inhabitants shall and may (with and under such Certificates and Oaths as aforesaid) import into any lawful Port of Great Britain, any Goods, Wares, and Merchandizes of the Growth, Produce, and Manufacture of the said Islands, or either of them, without paying any Customs, Subsidies, or Duties, for or in respect thereof (except such Excise or other Duty as is now, or shall hereafter, for the time being, be due and payable for the like Goods of the Growth, Produce, and Manufacture of Great Britain;) any Law or Statute to the contrary in any wise notwithstanding.

II. And whereas upon the aforesaid Doubt, whether the Goods, Wares, and Merchandizes of the Growth, Produce, and Manufacture of the said Islands might still be imported into Great Britain Custom-free, several Bonds with Securities have been lately taken for answering the Duties demanded for the same, unless discharged from the said Duties by Act of Parliament, the said

Goods of the Produce and Manufacture of Jersey and Guernsey, &c. may be imported into Great Britain, with and under such Certificates and Oaths, as are directed by any former Laws, and shall be subject to such Duties only, as the like Goods of the Produce and Manufacture of Great Britain, are liable to.

And all Bonds and Securities given for answering the Duties demanded upon the Importation of any Goods from thence, during this Doubt,

are hereby
declared void.

said Bonds are hereby declared
null and void, and the said Se-
curities discharged from all Pro-
secutions for the same.

But foreign
Goods, and fo-
reign Commo-
dities, or such
foreign Goods,
as shall be in
part or fully
manufactur'd
in the Islands of
Jersey or
Guernsey,

III. Provided always, and it
is hereby declared and enacted by
the Authority aforesaid, That no-
thing in this Act contained, shall
exempt, or be construed to ex-
empt, any Goods or Commodi-
ties of the Growth, Product, or
Manufacture of any foreign Na-
tion or Country, which may law-
fully be imported into the said
Islands, or such foreign Goods
or Commodities, as shall or may
be in part or fully manufactured
in the said Islands by the People
thereof, from Payment of such
Customs, Duties, or other Im-
positions on the Importation of
the same, from any of the said
Islands into Great Britain, as are
or shall be due and payable for
Goods and Commodities of the
like kinds imported into Great
Britain, from such foreign Nati-
on or Country, of which the said
Goods are of the Growth, Pro-
duct, or Manufacture; any Law,
Custom, or Usage to the contra-
ry notwithstanding.

See the Notes before
in Pages 114, 135,
251, 310. relating
to exciseable Liquors
brought from the
Islands of Guernsey,
Jersey, &c.

are subject to
the same Du-
ties, if import-
ed from thence,
as if brought
from the Coun-
try where they
were produced.

By the 8 G. I.
 Post 453. If any
 Goods are brought
 from one Port to ano-
 ther in Great Bri-
 tain, with a Certifi-
 cate, but unskipped
 before such Certifi-
 cate is delivered to
 the Customer or Col-
 lector of the Port,
 and a Warrant is
 obtained for the
 landing such Goods,
 the Master or other
 Person taking
 charge of such
 Goods, and consent-
 ing thereto, shall
 forfeit the Value of
 the Goods so un-
 skip'd.

And Post 454. If a-
 ny Foreign Goods
 coming Coastwise,
 are landed without
 the Presence of an
 Officer of the Cu-
 stoms, they are for-
 feited.

What is necessary
 to be done upon the
 Importation of
 foreign exciseable Li-
 quors, see before in
 Pages 72, 73, 115,
 121,

IV. And whereas several Per-
 sons, who privately brew, make
 and distil great Quantities of
 Low-Wines and Spirits, of
 which no Entries are made with
 the proper Officers of Excise of the
 respective Divisions and Places
 where the same are so brewed, made
 or distilled, nor any Duties paid
 for the same, do privately con-
 vey the same on board Ships or
 other Vessels in several Ports of
 this Kingdom, and carry the same
 Coastwise to other Parts of this
 Kingdom, and there sell the same,
 whereby His Majesty is very
 much defrauded in His Duties
 on the said Commodities, and
 the fair Dealers in the said Com-
 modities very much prejudiced
 in their Trade: For Remedy
 whereof, be it further enacted
 by the Authority aforesaid, That
 from and after the Fifth Day of
 June, One thousand seven hun-
 dred and seventeen, all Low-
 Wines or Spirits, which shall be
 brought by Sea Coastwise, from
 any Port or Place in this King-
 dom, to any other Part or Place
 in this Kingdom, without a Cer-
 tificate from the proper Officer of
 Excise

And for pre-
 venting of
 Frauds in the
 Duties on Low-
 Wines and Spi-
 rits carried
 Coastwise:

It is enacted,
 that after the
 5th of June,
 1717.

all Low-Wines
 or Spirits,
 brought by Sea
 Coastwise
 without a Cer-
 tificate

from the Offi-
 cer of Excise
 where

the same were
made, that the

Duty thereof
hath been paid,

shall be forfeit-
ed, and may be
seized by any
Officer of the
Customs or Ex-
cise.

Excise of the respective Divi-
ons and Places where the same
were brewed, made, or distil-
led, that the Duty of such Low-
Wines or Spirits so brewed,
made, or distilled, hath been
paid (which Certificate shall be
given on demand, without Fee
or Reward) shall be forfeited and
lost, and shall and may be seiz-
ed by any of the Officers of the
Customs or Excise of the Port
or Place where the same shall be
so brought in; the said Forfei-
ture to be sued for, recovered,
determined, and mitigated, by
the same Ways, Means, and
Methods, as any Penalty or
Forfeiture may be sued for, reco-
vered, determined, and mitigat-
ed, by any of the Laws of Ex-
cise, and to be distributed, one
 moiety to His Majesty, His
Heirs, and Successors, and the
other moiety to the Person or
Persons that shall sue or inform
for the same.

By the 6 G. I. Post.
399. No Brandy, &c.
is to be brought into
any Dealer's Stock
without a Certifi-
cate.

By the 6 G. I. Post.
402. the Officers are
required to give Cer-
tificates with all
such Brandy, &c.
sold.

And Post. 403. any
Quantity of Brandy,
&c. exceeding a
Gallon, and removed
without a Permit,
is liable to be seized.

And by the 3 G. I.
Post. 444. if a Re-
tailer receives any
foreign Brandy,
though less than a
Gallon, without a
Certificate, it is for-
feited.

By the 6 G. I. Post.
414. no Makers of
Sweets are to send
out or remove any
Sweets, nor any
Vintners to receive
any Sweets without
a Certificate, under
a Penalty of 10s.
for every Gallon of
Sweets so removed
or received, &c.

Note, By this Act all exciseable Li-
quors of the Growth of the Islands
of Jersey, Guernsey, Sark, or Al-
derney, which shall be imported

B b

into

into any Port of *Great Britain* with the Oaths and Certificates required by this Act, are to pay before landing all the Duties, which, at the time of such Importation, shall be chargeable on the like Liquors in *England*.

Anno

any Cy
erry th
aid the
es by t
anted,

Anno quarto

GEORGII I. Regis.

CAP. III.

An Act for continuing the Duties on Malt, Mum, Cyder, and Perry, for the Service of the Year One thousand seven hundred and eighteen; and for making forth Duplicates of Exchequer Bills, Lottery Tickets, and Orders lost, burnt, or destroyed; and for appropriating the Supplies granted in this Session of Parliament.

[That is, so much of the said Act as relates to the exporting of Cyder, and to the declaring who shall be deemed Dealers in Cyder, &c.]

any Cyder or
Perry that has
paid the Du-
ties by this Act
granted,

I. **A**D be it further enacted
by the Authority aforesaid,
That it shall and may be lawful
to and for any Person or Persons,
who shall have actually paid his

B b 2

Page

E X C I S E,

Majesty's Duties by this Act payable for any Cyder or Perry made in Great Britain, and to or for any other Person or Persons, who shall buy, or be lawfully intitled to any such Cyder or Perry, for or in respect whereof the said Duties to His said Majesty hereby granted have been duly paid, to export such Cyder and Perry for any Foreign Parts, by way of Merchandize, giving sufficient Security before the shipping thereof for Exportation, that the particular Quantity of Cyder or Perry, which shall be intended to be exported, as aforesaid, and every Part thereof, shall be shipped and exported, and that the same, or any Part thereof, shall not be reloaded or brought again into any Part or Parts of Great Britain; which Security the Customer or Collector of the respective Port from whence such Exportation is to be (without any Fee or Reward) is hereby directed and authorized to take in His Majesty's Name, and to His Majesty's Use.

may be exported on Security given, nor to reload it,

which Security the Collector of the Port is required to take in His Majesty's Name, and to His Uses, without any Fee or Reward:

And if any Part
of such Cyder
or Perry is re-
landed after it
is shipped,

it is forfeited,
over and above
the Penalty of
the Bond;

and any Person
who shall ex-
port any Cyder,
producing a
Certificate that
the Duties have
been paid, and
making Oath

II. Provided always, That if after the Shipping of any such Cyder or Perry to be exported, as aforesaid, and the giving or tendering such Security as aforesaid, in order to obtain the Allowance or Drawback herein after mentioned, the Cyder or Perry so shipped to be exported, or any Part thereof, shall be re-landed in any Part of Great Britain, that then and in every such Case, over and above the Penalty of the Bond, which shall be levied and recovered to His Majesty's Use, all the Cyder and Perry, which shall be so re-landed, or the Value thereof, shall be forfeited.

III. And be it further enacted by the Authority aforesaid, That if any Person or Persons, who shall export any Cyder or Perry into Foreign Parts by way of Merchandize, shall produce a Certificate or Certificates from the Collector or Officer, who received the Duty of such Cyder or Perry, that the Duty imposed thereon by this Act hath been paid (which Certificate the Collector or Officer is hereby required to give gratis) and making Oath before the Officer or

By the 1 W & M. a Drawback was allowed of the Excise Duty upon the Exportation of Cyder, paying Customs for the same after the Rate of 1 s. for every Ton, and 3 d. per Ton for the Officers Charges.

Collector of the Port where the same shall be so exported, that the Cyder or Perry so exported, is the same as is mentioned in such Certificate, then the Collector or Chief Officers of the Port, where such Cyder or Perry shall be exported, shall give to the Exporter thereof a Certificate or Debenture expressing the true Quantity of the Cyder or Perry so exported, or shipped for Exportation; which Certificate or Debenture being produced to the Collector or other Officer appointed to receive the said Duty in the County, Shire, Stuartry, or Place, where such Cyder or Perry was exported, he is hereby required to pay the said Duty of Four shillings per Hogshead to the Persons, or their Agents, so exporting the same; and in case the Collector or other Officer shall not have any Money in their Hands arising by the said Duties on Cyder and Perry, to pay the same, then the respective Commissioners appointed for executing this Act, are hereby required to pay the same out of the Duties arising by the said Act; any thing in this Act

that it is the same Cyder as is mentioned in the Certificate, the Collector or Chief Officer of the Port is to give a Debenture certifying the Quantity so exported,

and the Duty is to be repaid to the Exporter

and if the proper Officer has not sufficient in his Hands arising by the Duties on Cyder and Perry to pay this Debenture, the Commissioners shall pay the same out of the Duties arising by this Act.

By this Act a Drawback of the Duties of 4 s. per Hogshead is allowed to the Exporters of Cyder.

But by the 7 G. I. Post. 422. for the Encouragement of the Exporters of Cyder, a Drawback of this Duty is to be allowed for any Quantity exported after the 24 June, 1721. though less than an Hogshead.

con=

contained to the contrary notwithstanding.

This Clause was intended to give a Power to the Officers of Excise to enter the Cellars, Storehouses, &c. of Dealers in Cyder and Perry, and of Persons receiving into their Custody great Quantities of Cyder and Perry from remote Places ;

IV. And whereas divers Dealers in Cyder and Perry, and Persons receiving into their Custody great Quantities of Cyder and Perry, sent or brought to them from distant or remote Places, have frequently refused to permit the Officers of and for His Majesty's Duties of Excise, to enter and go into the Cellars, Storehouses, and Places to them belonging, or by them used for the laying or keeping of such Cyder and Perry, and to gage and take Accounts thereof, for the ascertaining and charging the Duties on such Cyder and Perry, imposed thereon by several Acts heretofore made for continuing the Duties on Malt, Hum, Cyder, and Perry, whereby His Majesty hath been defrauded in the said Duties granted by such Acts heretofore made : And whereas upon such Occasions, such Dealers in Cyder and Perry, and such other Persons have insisted, that such Cyder and Perry sent to, or received by them, ought not to be surveyed, gaged, or taken Notice

of by such Officer or Officers of Excise, unless Proof be made or produced of the respective Times and Places when and where such Cyder and Perry were bought: And whereas the producing such Proof is altogether impracticable to be made by the Officer for the said Duties, especially in Cases and Instances where such Cyder and Perry have been brought from remote Places; be it therefore enacted and declared by the Authority aforesaid, That every such Dealer in Cyder or Perry, and Person or Persons, as aforesaid, so receiving into his, her, or their Custody or Custodies such Cyder and Perry, or either of them, shall be chargeable and hereby is, are, and shall be charged with the Duties upon Cyder and Perry by this Act granted and imposed, unless they respectively do and shall make it appear, either that such Cyder and Perry was made of and from Fruit of his, her, or their own Growth, and not of or from bought Fruit, or that the Duties on Cyder and Perry hereby granted, were and have been duly

and enacts,
That every
such Dealer
and Person, as
aforesaid, so re-
ceiving into
his or their Cu-
stody such Cy-
der and Perry,

shall be charge-
able with the
Duties upon
Cyder and Per-
ry by this Act,
unless they
make it appear
that such Cyder
and Perry was
made of Fruit
of their own
Growth,

or that the
Duty has been
paid,

and such Dealers
or such Persons
as aforesaid, re-
fusing to per-
mit the Officer
to enter their
Cellars and
Storehouses,

duly charged, or duly paid for
or in respect of such Cyder and
Perry; and if any such Dealer
or Dealers in Cyder and Perry,
or in either of them, or such Per-
son or Persons, as aforesaid, up-
on due Request or Demand made
by any Officer or Officers of Ex-
cise, in the Day-time, shall refuse
to permit, or shall not permit such
Officer or Officers to enter and
go into all and every such Cel-
lars, Store-houses, or other Place
or Places belonging to or used
by such Dealer or Dealers, Per-
son or Persons, as aforesaid, and
by gauging, or otherwise, to take
Account and Accounts of all Cy-
der and Perry, or of either of
them, from time to time, there
found, every such Dealer and
Dealers in Cyder and Perry, or
either of them, and every such
Person or Persons, as aforesaid,
shall, for every such Offence, for-
feit and lose the Sum of Twenty
Pounds.

and to take an
Account of
their Cyder
and Perry, for-
feits 20*l*.

and all the
Fines and Pe-
nalties, and
Forfeitures,
imposed by this
Act,

V. And be it further enacted by
the Authority aforesaid, That all
Fines, Penalties, and Forfei-
tures by this Act imposed, shall be
sued for, levied, recovered, or
miti-

EXCISE,

mitigated by such Ways, Means and Methods, as any Fine, Penalty, or Forfeiture is or may be recovered or mitigated, by any Law or Laws of Excise, or by Action of Debt, Bill, Complaint, or Information, in any of His Majesty's Courts of Record at Westminster, or in the Court of Sessions, Court of Justiciary, or Court of Exchequer in Scotland respectively; and that one Moiety of every such Fine, Penalty, and Forfeiture, shall be to His Majesty, His Heirs and Successors, and the other Moiety to him or them that shall discover, inform, or sue for the same.

shall be sued for, recovered, and mitigated, as any Penalty, by any other Law of Excise, now in force, may be sued for or recovered;

one Moiety to the King, the other to the Informer.

Note, The Duty imposed on Cyder and Perry by this Act, is not to be drawn back for any Cyder or Perry, but such as shall be charged with the said Duty after the 24th Day of June, 1718.

Anno

Anno sexto

GEORGE II. Regis.

C A P. XXI.

An Act for preventing Frauds and Abuses in the publick Revenues of Excise, Customs, Stamp-Duties, Post-Office, and House-Money.

[*That is, so much thereof as relates to the Duties of Excise.*]

To prevent the Frauds carried on to the Prejudice of the Revenues both of Customs and Excise, and to the fair Trader,

I. AND whereas His Majesty's Revenues both of Customs and Excise are much lessened by the clandestine Importation of Brandy, Arrack, Rum, Spirits, and Strong-Waters into this Kingdom of Great Britain, from Parts beyond the Seas, without Payment of any of the Duties by Law chargeable on the same, and the fair Dealers in the said Commodities much prejudiced

judiced in their Trade therein :

For Remedy whereof, be it enacted by the Authority aforesaid,

That on or before the First Day of August, One thousand seven

hundred and twenty, all Distillers, Makers, or Sellers of, or

Dealers in Brandy, Arrack, Rum, Strong-Waters, or Spi-

rits, either British or Foreign, either by Wholesale or Retail,

shall make true and particular Entry in Writing of all Ware-

houses, Storehouses, Rooms, Shops, Cellars, Vaults, and o-

ther Places, by him, her or them respectively made Use of for the

keeping of Brandy, Arrack, Rum, Spirits, or Strong-Waters, ei-

ther British or Foreign, for Sale, at the Office of Excise, within

the Compass or Limits where- of such respective Warehouses,

Storehouses, Rooms, Shops, Cellars, Vaults, and other Pla-

ces, shall be situated, and also of all Brandy, Arrack, Rum, Spi-

rits, and Strong-Waters, British and Foreign, which at the time

of making of such respective Entries shall be in such Warehouses,

Storehouses, Rooms, Shops, Cellars,

it is enacted, that on or before the 1st of August, 1720. all Distillers and Dealers in Brandy, &c.

By the 9 G. II.
Post. 604. All Persons, who after the 29 September, 1736, shall sell, offer to Sale, or retail any spirituous Liquors in less Quantities than 2 Gallons, must make an Entry of all their Shops, Cellars, &c. used for keeping and retailing such Liquors, and of all such spirituous Liquors which at any Time after shall be in such Cellars, &c. under the Penalty of 20 l. for every Shop, Cellar, &c. made use of without such Entry, and 40 s. for every Gallon of such Liquors found therein, which shall not be enter'd, together with the Casks containing the same.

shall enter all their Shops and Storehouses, &c. for the keeping of Brandy, Arrack, or Strong-Waters, &c. either British or Foreign, at the next Office of Excise,

upon pain of
forfeiting of
20 l. for every
Shop, &c. so
made use of
without such
Entry,

together with
all the Brandy,
&c. and Casks
found therein,

and all other
Persons, who
shall become
Distillers or
Dealers in
Brandy, &c.
after the 1st of
August, 1720,

Cellars, Vaults, and other Places, and every of them respectively, on pain of forfeiting the Sum of twenty Pounds for every such Warehouse, Storehouse, Room, Shop, Cellar, Vault, or other Place, which, from and after the said first Day of August, One thousand seven hundred and twenty, shall be so made use of by any such Distiller, Maker, Seller, or Dealer respectively, without making such Entry thereof, as aforesaid, together with the Brandy, Arrack, Rum, Spirits, and Strong-Waters, which shall be found therein, and also the Casks and Vessels whatsoever containing the same.

II. And be it further enacted by the Authority aforesaid, That all and every other Person or Persons, who, after the said first Day of August, One thousand seven hundred and twenty, shall become Distillers, Makers, or Sellers of, or Dealers in any such Brandy, Arrack, Rum, Spirits, or Strong-Waters, shall, before he, she, or they take any such Brandy, Arrack, Rum, Spirits, or Strong-Waters, into his, her,

or their Custody or Possession, make the like particular Entry in Writing of the several and respective Warehouses, Storehouses, Rooms, Shops, Cellars, Vaults, and other Places, intended by him, her, or them respectively to be made use of for the keeping of Brandy, Arrack, Rum, Spirits, or Strong-Waters, either British or Foreign, on Pain of forfeiting the Sum of twenty Pounds for every such Warehouse, Storehouse, Room, Shop, Cellar, Vault, or other Place, so to be made use of by such last mentioned Distiller, Maker, Seller or Dealer respectively, without making such Entry, as aforesaid, together with the Brandy, Arrack, Rum, Spirits, and Strong-Waters, which shall be found therein, and also the Casks and Vessels whatsoever containing the same.

III. And be it further enacted by the Authority aforesaid, That from and after the said first Day of August, One thousand seven hundred and twenty, no Brandy, Arrack, Rum, Spirits, or Strong-Waters, either British or Foreign, shall

are required to make the like

Entries under the same Penalties and Forfeitures.

And no Brandy or Spirits, either British or Foreign, shall

be brought into
such Warehouse,
&c. with-
out Notice to
the Officer,

Foreign, shall be brought into such
Warehouse, Storehouse, Room,
Shop, Cellar, Vault, or other
Place, made Use of by any Di-
stilller, Maker, or Seller of, or
Dealer in Brandy, Arrack, Rum,
Strong-Waters, or Spirits, with-
out first giving Notice thereof to
the Officer of Excise of the Di-
vision or Place in which such
Warehouse, Storehouse, Room,
Shop, Cellar, Vault, or other
Place, in which such Brandy, Ar-
rack, Rum, Spirits, or Strong-
Waters, are intended to be lodg-
ed, and producing to the said Of-
ficer, and leaving with him an au-
thentick Certificate, that the Du-
ties charged or chargeable upon
all the said Brandy, Arrack,
Rum, Spirits, or Strong-Wa-
ters, so intended to be brought in,
as aforesaid, have been actually
paid, or that the same hath been
condemned as forfeited, or was
Part of the Stock of some Im-
porter, Distiller, Maker, or Sel-
ler of, or Dealer in Brandy, Ar-
rack, Rum, Spirits, or Strong-
Waters, of which an Account has
been taken pursuant to this Act ;
and expressing the Quantity and

c

Quality

By the 9 G. II.
Post. 609. No Bran-
dy or other spiritu-
ous Liquors, are to
be brought into any
Warehouse, &c. of a-
ny Retailer of such
Liquors without No-
tice to the Excise Of-
ficer, and a Permit
for the same, on
pain of forfeiting
such Liquors, and
the Casks containing
the same, and the
Sum of 20l.

By the 8 G. I.
Post. 444. Foreign
Brandy, Spirits or
strong Waters, re-
ceiv'd by Retailers,
tho' the same be un-
der the Quantity of
one Gallon, is for-
feited.

By the 11 G. I.
Post. 494. Every
Person who shall
take out any Per-
mit, and not re-
move the Goods, or
return the Permit,
within the time li-
mited, to the Officer
who gave it, shall
forfeit treble the
Value of the Goods.

By the 11 G. I.
Post. 496. If any
Goods are removed
by Permit, and there
does not appear to be
a sufficient Decrease,
to answer the Re-
moval, the Officer
may seize the like
Quantity of Bran-
dy, &c. out of the
Stock of the Person
who took out the Per-
mit.

and producing
a Certificate,
expressing the
Quantity and
Quality of such
Liquors, and
that the Duties
have been
paid,

or that the
same were con-
demn'd as for-
feited,

or that they
were part of
the Stock of
some Import-
er, Distiller, or
Dealer in Bran-
dy, of which an
Account had
been taken

Quality thereof, and at what Port or Place the said Duties were so paid, or the Brandy, Arrack, Rum, Spirits, or Strong-

by the Officer, upon pain of forfeiting the Brandy, &c.

And Post. 497. No such Permit shall be demanded but by the Direction in Writing of him, from whose Stock the Goods are to be removed.

By the 11 G. I. Post. 487. An Officer of Excise by special Warrant may search any Place, whether entered or not, for Foreign Brandy, &c. suspected to be hid and concealed.

By the 11 G. I. Post. 509. there is a Penalty of 20l. upon a Constable, if he refuses to go, when requested by the Officer.

See the 9 G. II. Post. 610. The Officers Power to enter the Warehouses, Storehouses, &c. made use of by any Retailers of spirituous Liquors.

See the Notes before in Pages 103, 147, 158. concerning Penalties on Distillers for refusing Officers to enter into their Distill-houses, &c.

Waters condemned, as aforesaid, or of whose Stock the same was Part, on pain of forfeiting the Brandy, Arrack, Rum, Spirits, and Strong-Waters, so brought in without such Notice or Certificate, as aforesaid, together with the Casks and Vessels whatsoever containing the same.

and the Casks containing the same.

IV. And be it further enacted by the Authority aforesaid, That from and after the said first Day of August, One thousand seven hundred and twenty, it shall and may be lawful for the Officers of His Majesties Revenue of Excise, or any of them, from time to time, and at all times, by Day and by Night (and if in the Night-time in the Presence of a Constable or other Officer of the Peace) to enter into all and every the said Warehouses, Storehouses, Rooms, Shops, Cellars, Vaults, or other Places made use of by any Distillers, Bakers, or Sellers of, or Dealers in Brandy, Arrack, Rum, Spirits, or Strong-Waters,

And the Officers of Excise may enter such Warehouses, &c. by Day, or by Night, and if in the Night, in the Presence of a Constable, to take an Account of the Quantity,

and Quality of
the Brandy
there;

and every such
Distiller, &c.
who shall hin-
der or obstruct
the Officer in
entring such
Shops, &c. or
in taking an
Account of the
Goods therein,
forfeits 50 l.

Waters, for keeping the same,
and by tasting, gaging, or other-
wise, to take an Account of the
Quantity and Quality of all
such of the said Liquors as shall
at any time be in their or any of
their Custody; and if any such
Distiller, Maker, or Seller of,
or Dealer in Brandy, Arrack,
Rum, Spirits, or Strong-Wa-
ters, shall hinder or refuse the said
Officer or Officers to enter into
his, her, or their said Warehouses,
Storehouses, Rooms, Shops, Cel-
lars, Vaults, and other Places, or
any of them, to take such Account,
as aforesaid, or shall let, hinder, or
obstruct the said Officer or Of-
ficers in the Execution of any of
the Powers and Authorities by
this Act given to him or them,
the Person or Persons offending
therein, shall for every such Of-
fence forfeit and lose the Sum of
Fifty Pounds.

And no Bran-
dy, Spirits, &c.
either British
or Foreign,

V. And be it further enacted by
the Authority aforesaid, That from
and after the said First Day of
August, One thousand seven hun-
dred and twenty, no Brandy, Ar-
rack, Rum, Spirits, or Strong-
Waters, either British or Foreign,

C c

shall

By 11 G. I. Post. 490. All Spirits, whether British or Foreign, sold, or exposed to Sale, in entered Places, together with the Bottles or Casks containing the same, are forfeited, over and above the Penalty of 40 s. for every Gallon so sold, or exposed to Sale.

By the 6 G. II. Post. 589. If any Person shall hawk, sell, or expose to Sale, any Brandy, &c. about the Streets, or upon the Water, in any Boat, or in any manner whatever, or in any other Place other than the Dwelling-House of the Person so selling, &c. shall for every such Offence forfeit 10 l.

By 9 G. II. Post. 617. Persons selling of Brandy or spirituous Liquors in any other Places than such as are allowed by that Act (which are enter'd Places only) are subject to a Penalty of 10 l. and any Justice of the Peace may convict upon his own View, or on the Confession of the Party, or by Proof on the Oath of one or more Witnesses; and in case the Penalty is not immediately paid on such Conviction, the Party may be sent to the House of Correction for 2 Months, or until he pays the

shall be sold, uttered, or exposed to Sale, either by Wholesale or Retail, but when the same shall be in some or one of the said Warehouses, Storehouses, Rooms, Shops, Cellars, Vaults, or other Places, so entered, as aforesaid, upon pain of forfeiting the Sum of Forty Shillings for every Gallon of Brandy, Arrack, Rum, Spirits, or Strong-Waters, as shall be so sold, uttered, or exposed to Sale, in any other Place or Places than those entered, as aforesaid, and in that Proportion for any greater or lesser Quantity.

VI. And be it further enacted by the Authority aforesaid, That from and after the said First Day of August, One thousand seven hundred and twenty, where any such Brandy, Arrack, Rum, Spirits, or Strong-Waters, as aforesaid, shall afterwards be sold in the said entered Places, or any of them, in great or small Quantities, the Officer or Officers of Excise of the respective Divisions or Places where the same shall be so sold, shall be obliged, and are hereby required, from time to time,

shall be sold, but in such entered Warehouses, upon pain of forfeiting 40 s. for every Gallon

so sold or exposed to Sale.

And for all such Brandy, &c. as shall be sold in such entered Places, the

Officers are required upon

Request of the Seller, to give Certificates to the Buyer, of the Quantities so sold, and that the Duty has been paid,

time, upon the Request of the Seller or Sellers thereof (without Fee or Reward) to give to the respective Buyers thereof Certificates in Writing, signed by the said respective Officer or Officers, expressing the Quantities so sold, and the Name and Names of the respective Buyers and Sellers thereof, and that the Duty of such Brandy, Arrack, Rum, Spirits, and Strong-Waters, so sold, has been paid, or that the same hath been condemned as forfeited, or was Part of such Stock, as aforesaid, to satisfy the Officer or Officers of the Excise of the respective Divisions to which the same is intended to be carried, that the Duty thereof has been paid, or that the same had been so condemned, or was Part of such Stock, that the seizing thereof may thereby be prevented.

By the 3 G. I. Page 385. Low-Wines or Spirits brought by Sea coastwise, without a Certificate, are forfeited, and may be seized by any Officer of the Customs or Excise.

to prevent the seizing thereof by the Officer of the Division to which it is carried.

And no Brandy, &c. exceeding a Gallon, shall be removed

VII. And be it further enacted by the Authority aforesaid, That from and after the said First Day of August, One thousand seven hundred and twenty, no Brandy, Arrack, Rum, Spirits, or Strong-Waters, exceeding the Quantity

By 8 G. II. Post 444. Any Quantity of foreign Brandy, Spirits, &c. though less than one Gallon, if received by a Retailer, without a Permit, is forfeited.

E X C I S E,

of one Gallon, shall be removed
 or carried from any Part of this
 Kingdom to another, by Land
 or by Water, without such Per- ^{without such}
 mit or Certificate from some or ^{Permit,}
 one of the Officers of His Ma-
 jesty's Customs or Excise, signify-
 ing and certifying the Quality ^{certifying the}
 and Quantity thereof, and that ^{Quantity and}
 His Majesty's Duties chargea- ^{Quality of the}
 ble thereon have been duly paid ^{Brandy, &c.}
 and satisfied, or that the same had
 been condemned, or was Part
 of such Stock, as aforesaid, on ^{upon pain of}
 pain of forfeiting the Brandy, ^{forfeiting the}
 Arrack, Rum, Spirits, and ^{Brandy, and}
 Strong-Waters, which shall be ^{the Casks con-}
 found carrying from one Place ^{taining the}
 to another, without such Permit ^{same.}
 or Certificate, together with the
 Casks and Vessels whatsoever
 containing the same.

VIII. And be it further enacted
 by the Authority aforesaid, That ^{And every}
 from and after the said First Day ^{Person having}
 of August, One thousand seven ^{more than 63}
 hundred and twenty, all and every ^{Gallons in his}
 Person or Persons whatsoever, ^{Custody,}
 who shall have in his, her, or their
 Custody any Brandy, Arrack,
 Rum, Spirits, or Strong-Wa-
 ters, exceeding the Quantity of
 Sixty

shall be deem'd
a Dealer in
Brandy, and

subject to the
Survey of an
Officer of Ex-
cise.

Sixty three Gallons, shall be
deemed and taken to be a Seller
of, and Dealer in Brandy, Ar-
rack, Rum, Spirits, and Strong-
Waters, and subject to the Sur-
vey of His Majesty's Officers of
Excise.

And the Penal-
ties and For-
feitures by this
Act given,

shall be sued
for or mitigat-
ed as any Pe-
nalty by any of
the Laws of
Excise, may
be levied or re-
covered, &c.

one Moiety to
the King, the
other Moiety
to the Inform-
er (the Charges
of suing for
such Penalty,
&c. being first
deducted.)

IX. And be it further enacted by
the Authority aforesaid, That the
Penalties and Forfeitures by this
Act given for or on Account of
any Brandy, Arrack, Rum, Spi-
rits, Strong-Waters, or Sweets,
herein after mentioned, shall and
may be sued for, recovered, and
levied or mitigated by the same
Ways, Means, and Methods,
as any Penalty or Forfeiture giv-
en by any of the Laws of Excise
can or may be sued for, recover-
ed, and levied; or mitigated; and
that one Moiety of every such Pe-
nalty or Forfeiture (the reasona-
ble Charges of suing for, reco-
vering, and levying thereof, being
first deducted) shall be to His
Majesty, His Heirs, and Succes-
sors, and the other Moiety to him
or them that shall seize, inform,
or sue for the same.

And to encour-
age the Of-
ficers of the

X. And whereas the clandestine
Importation of Brandy, Arrack,

C c 3

Rum,

By the 8 G. I. Post. 454. Brandy may be seized by any Officer of the Customs or Excise, (or any Person appointed by Warrant from the Lord Treasurer, or by special Commission under the Great or Privy Seal) but by none other whatsoever. And by this Act a Doubt is removed, Whether Brandies, &c. which by former Acts were said to be forfeited, without an express Power to seize, might be seized before Judgment; and it is hereby declared, that all Brandies and Spirits, whether British or Foreign, which have been, or hereafter may be forfeited, by any Act in force, or hereafter to be made, shall and may, from time to time, be seized, together with the Package, &c. containing the same.

By 11 G. I. Post. 5-3-4. The Buyer or Seller of prohibited or run Goods, it being pretended at the Time of Sale, that they were so run and prohibited, shall forfeit the Goods, and be liable to treble the Value of them; and the first who shall prosecute the other with Effect, shall be discharged, &c.

By the 9 G. II. Post. 678. If any Tea, Brandy, &c. shall be offer'd to Sale, with or without a Permit, by any Hawker, Pedlar, or petty Chapman, going from Town to Town, the Person to whom such Goods are so offer'd to Sale, may seize the same, and prosecute for the Penalty, &c.

Rum, Spirits, or Strong-Waters, from Parts beyond the Seas, into this Kingdom of Great Britain, is of late become more frequent than formerly; and his Majesty's Officers, who ought and do frequently seize such Liquors so clandestinely imported, are under great Discouragements in the Performance of their Duty therein, in the Trouble and Expence they are forced to be at in procuring the same to be condemned in His Majesty's Court of Exchequer, or other of His Majesty's Courts: For Remedy whereof, it is hereby provided, enacted, and declared, by the Authority aforesaid, That from and after the said First Day of August, One thousand seven hundred and twenty, where any Brandy, Arrack, Rum, Spirits, or Strong-Waters, British or Foreign, shall be seized as forfeited by virtue or in pursuance of this present Act, or of any other Act or Acts of Parliament relating to His Majesty's Revenues of Customs and Excise, or either of them, by any of His Majesty's Officers of the said Revenues, or

Customs and Excise to seize such Brandies, &c. as shall be clandestinely imported,

it is enacted, That after the 1st of August, 1720. all Seizures made of Brandy, &c. within the Bills of Mortality,

in pursuance of this or any other Act of Parliament,

either

(except the Seizure be made for unlawful Importation, and exceeds 63 Gallons)

shall and may be proceeded upon, heard, and examined in a summary Way, by the Commissioners of Excise, or the major Part of them:

And if such Seizures be made out of the Limits of the chief Office of Excise,

either of them, all such Seizures (except in every Case where the Seizure shall be made for unlawful Importation, and the whole Quantity of the Brandy, Arrack, Rum, Spirits, or Strong- Waters, at any one time for that Cause seized, doth exceed Sixty three Gallons) shall and may, in a summary Way, be proceeded upon, heard, examined into, and determined in the Manner herein after mentioned; that is to say, in case such Seizures (except before excepted) shall happen to be made in any Place or Places within the immediate Limits of the chief Excise-Office in London, the same shall and may, in a summary Way, be proceeded upon, heard, examined into, and determined by the Commissioners of Excise for the time being, or the major Part of them; and in case such Seizure (except before excepted) shall happen to be made in any Place or Places out of the said immediate Limits of the said chief Excise-Office in London, then and in such case the same shall and may, in a summary way, be proceeded upon, and examined

By the 1 G. II. Post. 564. The Jurisdiction is alter'd with respect to the Number of Commissioners of Excise only, and Power is given to any 3 or more of them, to hear and determine all Offences, &c.

into, heard, adjudged, and determined by and before any Two or more of His Majesty's Justices of the Peace residing near to the Place where such Seizure or Seizures shall be made; which said Commissioners and Justices of the Peace respectively, within their respective Jurisdictions, shall be and are hereby authorized and impowered to cause the respective Person or Persons, in whose Custody such Brandy, Arrack, Rum, Spirits, or Strong-Waters, so to be seized, as aforesaid, were found at the Time of the Seizure thereof, to be summoned to appear before them at a certain Time and Place to be prefixed by the said Commissioners of Excise and Justices of the Peace respectively, who are hereby fully authorized, impowered, and required, upon the Appearance or Default of such Person or Persons so to be summoned, to examine into the Cause of such Seizure or Seizures, and thereupon to proceed to give Judgement for the Condemnation of such Brandy, Arrack, Rum, Spirits, or Strong-Waters, so seized

then such Seizures shall be proceeded upon, and examined before any Two Justices of the Peace residing near to the Place where such Seizure was made,

who have Power to summon the Person in whose Custody the Goods were found;

and upon the Appearance or Default of such Person,

to give Judgement for the Condemnation of such Brandy, &c.

See the 15 Car. II. Ante 81. What shall be a good Summons.

See the 11 G. I. cap. 30. sect. 26. What shall be a sufficient Summons to a private Chandler using unenter'd Workhouses, &c.

By the 22 & 23 Car. II. Ante 90. If a Witness is summoned, and neglects to appear, or refuses to give Evidence, he forfeits 40 s.

But by the 7 & 8 W. III. Ante 162. He forfeits 10 l. if he neglects to appear, or refuses to give Evidence upon a Summons.

together with
the Casks and
other Vessels
containing the
same,

and such Judge-
ments are here-
by declared to
be final, and
not liable to
any Appeal or
Writs of *Certi-
orari*;

and in all Cases
where such
Brandy, Rum,
&c.

seized (except before excepted)
as upon due Examination shall
be found to be forfeited by Vir-
tue of this Act, or any other Act
or Acts of Parliament relating
to His Majesty's Revenues of
Customs or Excise, together with
the Casks and other Vessels
whatsoever containing the same,
and to issue out their Warrants
for the Sale of such Brandy, Ar-
rack, Rum, Spirits, or Strong-
Waters, as shall be so by them
respectively condemned, and of the
Casks, and other Vessels what-
soever containing the same; and
such their respective Judgements
shall be and are hereby declar-
ed to be taken and adjudged to
be good, valid, and effectual in
the Law, and final to all Intent
and Purposes whatsoever, and
not liable to any Appeal, or to
be removed by any Writ or
Writs of *Certiorari*; any Law,
Statute, or Provision to the con-
trary thereof in any wise notwith-
standing.

*See Post. 417. the
Observations in re-
lation to the Re-
moval of any Pro-
ceedings by any Writ
of Certiorari.*

XI. Provided always, and it is
hereby further enacted by the Au-
thority aforesaid, That in all Ca-
ses where any such Brandy, Ar-
rack,

rack, Rum, Spirits, or Strong-Waters, as aforesaid, (except before excepted) shall be seized as forfeited, and no Person or Persons, within Twenty Days next after such Seizure, shall appear to the Officer or Officers who made such Seizure to claim the same, then and in such Case, if such Seizure or Seizures shall happen to be made within the immediate Limits of the Chief Excise-Office in London, it shall and may be lawful for the Officer or Officers, who shall make such Seizure or Seizures, from and after the Expiration of the said Twenty Days next after such respective Seizure or Seizures, to cause Notice in Writing to be signed by His Majesty's Solicitor for the Revenue of Excise for the time being, to be affixed at the Royal Exchange, signifying the Day and Time of the Day, that the Commissioners of the Excise for the time being, or the major part of them, will proceed to hear the Matter of such Seizure or Seizures, and to the Condemnation of the Brandy, Arrack, Rum, Spirits, or Strong-Waters so seized,

shall be seized
as forfeited,
(except as be-
fore excepted)
and no Claim
is made thereof
within 20
Days,

Notice shall be
affixed up at
the Royal Ex-
change, if such
such Seizure
was made
(within the
Bills of Mor-
tality)
of the Day and
Time of the
Day when the
Commissioners
will proceed to
enquire into
the Cause of the
Seizure, and to
the Condemna-
tion of such
Brandy, &c.

and if such Seizure was made out of the Bills of Mortality, and no claim is made within 20 Days,

Notice shall be given by Proclamation at the next Market Town to the Place where the Seizure was made, upon the next Market-day after the Expiration of the 20 Days, when and where the Justices will proceed to hear the Cause of such Seizure, and to the Condemnation of such Brandy, &c.

seized, as aforesaid, and of the Casks and other Vessels containing the same; and if such Seizure or Seizures of such Brandy, Arrack, Rum, Spirits, or Strong-Waters, as aforesaid (except before excepted) shall happen to be made, as aforesaid, out of the immediate Limits of the said Chief Excise-Office in London, it shall and may be lawful for the Officers, who shall make such Seizure or Seizures, from and after the Expiration of Twenty Days next after such respective Seizure or Seizures, to cause Publick Notice to be given by Proclamation at the next Market Town to the Place or Places where such respective Seizure or Seizures shall be made, as aforesaid, upon the next Market-day after the Expiration of the said Twenty Days, of the Day and Place, when and where the Justices of the Peace will proceed to hear the Matter of such Seizure or Seizures, and to the Condemnation of such Brandies, Arrack, Rum, Spirits, or Strong-Waters so seized, as aforesaid; in which said Cases, it shall and may

may be lawful for the said Commissioners of Excise and Justices of the Peace respectively, with-
in their respective Jurisdictions, to proceed to examine into the Cause of such Seizure or Seizures, and to give Judgement for the Condemnation of such Brandy, Arrack, Rum, Spirits, and Strong-Waters, so seized, as upon due Examination shall appear to be forfeited, and of the Casks and other Vessels containing the same; which Judgements shall be good, valid, and effectual in the Law, and final to all Intents and Purposes whatsoever, as if the respective Owner or Owners of the same Brandy, Arrack, Rum, Spirits, or other Strong-Waters, or the respective Person or Persons, in whose Custody the same was at the respective time or times of the Seizure or Seizures thereof, had been respectively summoned to attend the said Commissioners of Excise and Justices of the Peace respectively, in the Manner herein before prescribed, and shall not be liable to any Appeal, or to be removed by Certiorari; and such Judgements of the Commissioners of Excise, and Justices of the Peace respectively, shall be final to all Intents and Purposes, as if the Owner of such Brandy, &c. or the Person or Persons in whose Custody the same was found, had been summoned, and shall not be liable to any Appeal, or to be removed by Certiorari;

See Post. 417. the Observations in relation to Certiorari's.

any thing in this present Act contained, or any Law, Statute, or Provision, to the contrary thereof in any wise notwithstanding.

and for the preventing of Frauds by the Makers of Sweets for Sale,

XII. And whereas Makers of Sweets for Sale, when they have Occasion to send or deliver Sweets to Vinters and other their Customers, do, from time to time, draw and take the same from their Stock Casks of Sweets, containing greater Quantities than the Quantities so sent or delivered, and having so done, do immediately make Quantities of new Sweets, equal and answerable to such Quantities so sent or delivered; and do then put in or mix such new Sweets to and with the remaining Part and Parts of such their Stock and Stocks of old Sweets; all which being frequently done and performed without the least Privy or Knowledge of the Officers of Excise, who should make Charges of the Duties for and in respect of such new Sweets so made, as aforesaid, they the said Officers of Excise, for want of Discovery, and due Notice thereof, neither do or can make such Charges, where-
by

*See the 3 G. I.
Ante 385. and
6 G. I. Ante 399.
the several Notes in
relation to Bran-
dies, &c. sent out of,
or received into, a
Dealer's Stock,
without a Permit
or Certificate, &c.*

by His Majesty is very much de-
frauded of and in His Duties up-
on Sweets: For Remedy where-
of, be it further enacted by the
Authority aforesaid, That if, from
and after the First Day of August,
One thousand seven hundred and
twenty, any Sweets made in
Great Britain for Sale, for which the
Duties shall or have been duly
paid, or have been duly charged
by the proper Officer or Officers
of Excise, are or shall be intended
to be sent or removed from one
Place to another, the Officer of
Excise of the Place, from whence
such Sweets are so to be sent or
removed, shall, upon request, and
without Fee or Reward, give Cer-
tificates under their Hands, ex-
pressing therein the Quantity and
Qualities of such Sweets so to
be sent or removed, and the Name
and Names of the Person and
Persons from whom and to
whom such Sweets are so to be
sent; and if from and after the
said First Day of August, One
thousand seven hundred and twen-
ty, any Maker or Makers of
Sweets for Sale, shall send or re-
move, or shall cause to be sent or
removed,

it is enacted,

That from
and after 1st
of Aug. 1720.
no Sweets that
have paid the
Duties shall be
removed with-
out a Certifi-
cate from the
Officer of Ex-
cise, signifying
the Quantity
and Quality of
such Sweets,
and the Names
of the Persons
to whom and
from whom
they shall be
sent,

and if such
Makers of
Sweets send
out, or any

Vintner shall
receive any
Sweets, with-
out such Certi-
ficate,

he shall forfeit
10 s. for every
Gallon of
Sweets so re-
moved,
together with
all such Sweets
and the Casks,

and such Sweets
found remov-
ing without
such Certificate
are forfeited,
with the Casks,
and may be
seized by the
Officer of Ex-
cise,

one Moiety
thereof to be
to the King,

removed, any such Sweets from
one Place to another, or if any
Vintner or Vintners, shall receive
or take into his, her, or their Cu-
stody or Possession, any such
Sweets without such Certificate
or Certificates, that then and in
every such Case, as well every
such Baker and Bakers of
Sweets for Sale, as also every
such Vintner and Vintners, shall
respectively forfeit and lose the
Sum of Ten shillings for eve-
ry Gallon of Sweets, which shall
be met with or found so send-
ing or removing, or sent or re-
moved, or which shall be so re-
ceived or taken in; and also that
all such Sweets, which, from and
after the said First Day of August,
One thousand seven hundred and
twenty, shall be found or met
with, sending, carrying, or re-
moving, or so sent, carried, or
removed from one Place to ano-
ther, without such Certificate or
Certificates, as aforesaid, and
the Casks and Vessels con-
taining the same, shall be forfeit-
ed, and shall and may be seiz-
ed by any Officer or Officers
of Excise, one Moiety there-
of

of to be to the Use of his Majesty, his Heirs, and Successors, and the other moiety to be to the Use of him or them that shall seize the same; and that every Seizure and Seizures of such Sweets, and of the Casks and Vessels containing the same, which shall or may be made by virtue or in pursuance of this Act, and also every other Forfeiture and Forfeitures, which, from and after the said First Day of August, One thousand seven hundred and twenty, shall or may be made by virtue or in pursuance of any Act or Acts whatsoever, relating to the Duties of Excise, or to any other Duty or Duties under the Management of the Commissioners of Excise, shall and may be proceeded upon, heard, examined into, adjudged, and determined by the same Ways and Means, and in the same Manner and Form, as is and are herein and hereby prescribed, directed, or appointed to be done upon Seizures of Brandy, Arrack, Rum, Spirits, or Strong-Waters, not exceeding, as aforesaid; and that such Proceedings thereon shall not

the other to the Person who shall seize the same; and all Seizures of Sweets and other Forfeitures made in pursuance of this Act,

shall and may be proceeded upon and heard in the same Manner as is hereby directed, upon Seizures of Brandy, &c.

and such Proceedings

shall not be
liable to any
Appeal, or to
be removed by
Certiorari;

not be liable to any Appeal or Appeals, or to be removed by Certiorari; any thing in this present Act contained, or any Law, Statute, or Provision to the contrary thereof in any wise notwithstanding.

XIII. And be it further enacted and declared by the Authority aforesaid, That all Information and Informations, Complaint and Complaints, and other Proceedings whatsoever, as well before such Commissioners of Excise, as aforesaid, as also before Justices of the Peace respectively, by virtue or in pursuance of this or any other Act or Acts whatsoever, relating to the Duties of Excise, or to any other Duty or Duties whatsoever, under the Management of the Commissioners of Excise, are and were intended to be, and shall and may be entered and enrolled in the English Tongue; any Law, Statute, or Provision whatsoever to the contrary thereof in any wise notwithstanding.

XIV. And be it further enacted by the Authority aforesaid, That from and after the said First Day of August, One thousand seven

Hides and Malt) any Order of Reversal (of the Judgement of the Justices) by the Sessions, ought to be quashed; and all the Clauses in the Acts of Parliament, excluding the Writ of Certiorari, are to be understood, where the Justices act in matters within their Jurisdiction.

In Carthew's Report, 346. it is said, That if the Commissioners (and the Law is the same with respect to the Justices of the Peace) intermeddle with a Thing not within their Jurisdiction, then all is Coram non Judice, and may be given in Evidence.

It is presumed, That if the Justices of the Peace or the Commissioners of Excise proceed in any Matter not within their Jurisdiction, such Proceedings may be superseded by a Writ of Certiorari,

As where the Justices of the Peace are pleased to grant Warrants to the Collectors, requiring them to repay the Duty in Cases not relievable by Law, the Collectors may refuse to obey such Warrants; and if the special Matter appears sufficiently upon the face of such Warrants, it will be proper to remove the Proceedings into the Court of King's Bench.

In like manner, if the Trader appeals from the Judgement of two Justices of the Peace, in matters of Excise, to the Quarter Sessions, a Certiorari may be brought to take the Opinion of the Court of King's Bench, whether the Quarter Sessions have any Jurisdiction, or not; and if the Court should be of Opinion, that they have no Jurisdiction (as they really have not, but by the Acts for laying the Duties on

and all Informations and Proceedings relating to the several Duties under the Management of the Commissioners of Excise, shall be entered and enrolled in the English Tongue,

and if any Question shall arise

See before Pages 32, & 63, Offices of Excise for receiving the Traders Entries and Payments, must be kept in Market Towns.

By the 1 W. & M. Ante 109. Offices of Excise in the County of Anglesey, may be kept at Holyhead, Newborough, Llanerchthymeth, though they are not Market Towns.

See the 11 G. I. 512. what shall be a sufficient Proof of a Persons being an Officer of any of His Majesty's Revenues.

See the Notes before in Page 8. in relation to Commissions, &c.

hundred and twenty, if upon Trial or Trials of or in any Information, Action, Suit, or Prosecution whatsoever, relating to His Majesty's Duties of Customs and Excise, or to either of them, or to any other His Duties whatsoever, or to any Seizure or Seizures, Penalty or Penalties, Forfeiture or Forfeitures, relating to the said Duties, or any of them, or if upon any Trial or Trials of or in any Action, Suit, or Prosecution whatsoever against any Person or Persons, for any thing done by virtue or in pursuance of any Act or Acts of Parliament relating to the said Duties, any or either of them, any Question or Questions shall be made, or any Doubt or Doubts, Dispute or Disputes shall arise or happen, touching or concerning the keeping of any Office or Offices of Excise in any City or Cities, Town or Towns, or touching or concerning any One or more Defendants being an Officer or Officers of or for the said Duties, any or either of them, that in every such Case and Cases, Proof shall and may be made, or

in any Trials relating to the Duties of Customs or Excise,

or to any Penalty or Seizure relating to the same,

or concerning the keeping of any Office of Excise, or

whether any of the Defendants be an Officer of or for the said Duties, or either of them,

in such Cases

Evi:

it shall be sufficient to shew that such Person was actually exercising of and employed in such Office or Offices respectively, at the Time, when the Matter in Question upon such Trial did happen,

without proving the Names of the respective Commissioners to any Commissions, in the Cases above mentioned, to be their Hand Writing;

Evidence given, either of the actual keeping of such Office or Offices of Exercise in such City or Cities, Town or Towns, or of such One or more Defendants actually exercising of, and being employed and intrusted in such Office or Offices respectively, before and at the respective Time and Times when the Matter or Matters in Question upon such Trial or Trials shall happen to have been done or committed, or omitted, or neglected to have been done or performed, without producing any particular Person or Persons to prove the Names of the particular and respective Commissioners to any Commissions in the respective Cases before mentioned, any or either of them, to be of their own Hand Writing; and that in every such Case and Cases respectively, such Proof and Evidence shall be deemed and taken to be legal and sufficient Evidence, unless or until by other Evidence the contrary shall or do appear.

XV. And it is hereby further enacted by the Authority aforesaid, That if any Person or Persons

and all Persons molested for any Thing

shall be sued, molested, or prosecuted for any thing done by virtue or in pursuance of this Act, or any of the Clauses therein contained, such Person and Persons shall and may plead the General Issue, and give this Act and the special Matter in Evidence for his, her, or their Defence; and if afterwards a Verdict shall pass for the Defendant or Defendants, or the Plaintiff or Plaintiffs shall discontinue his or their Action, or be nonsuited, or Judgement shall be given against him or them upon Demurrer, or otherwise, then such Defendant or Defendants shall have full Costs to him or them awarded against such Plaintiff or Plaintiffs.

done in pursuance of this Act, may plead the General Issue, and give the special Matter in Evidence; and if the Plaintiff shall be nonsuited, or there shall be a Verdict for the Defendant, he shall have full Costs.

Anno

Anno septimo

GEORGE I. Regis.

C A P. XX.

An Act for continuing the Duties on Malt, Mum, Cyder, and Perry, to raise Money by way of a Lottery, for the Service of the Year One thousand seven hundred twenty one ; and for transferring the Deficiency of a late Malt Act to the Land Tax for the said Year ; and for disposing certain Overplus Money to proper Objects of Charity ; and for giving further Time to Clerks and Apprentices to pay Duties omitted to be paid for their Indentures and Contracts ; and touching small Quantities of Cyder exported ; and for Relief of Captain *John Perry* concerning *Dagenham Breach* ; and touching lost Bills, Tickets, or Orders ; and concerning the Duty of small Pieces ; and to enable the Under-

E X C I S E,

takers for raising *Thames* Water in *York Buildings* to sell Annuities by way of a Lottery ; and for satisfying a Debt which was charged on the late Duty on Hops ; and for appropriating the Monies granted in this Session of Parliament.

[That is, so much thereof as relates to the exporting small Quantities of Cyder.]

The Act of the 4 G. I. I. here recited is before in Page 387.

AND whereas by an Act passed in the Fourth Year of His present Majesty's Reign, for continuing the Duties on Malt, Hum, Cyder, and Perry, a Duty of Four Shillings per Hogshead is laid on all Cyder and Perry made for Sale in Great Britain ; and in case such Cyder or Perry should be exported to Places beyond the Seas, a Drawback of Four Shillings per Hogshead is by the said Act allowed to the Exporters thereof : And whereas Cyder and Perry is often exported in small Parcels, according to the Demand of the Markets beyond the Seas, and the Manner prescribed,

This Act recites the 4th of G. I. whereby a Duty of 4 s. is laid upon every Hogshead of Cyder, &c. made for Sale in Great Britain,

and gives a Drawback of 4 s. for every Hogshead exported,

ed, by the said Act for obtaining Drawbacks for such Cyder or Perry, as shall be so exported, is not only difficult, but a great Discouragement to Exporters :

For the Incouragement of the Exporters of Cyder and Perry, be it further enacted by the Authority aforesaid, That all Drawbacks for any Quantity of Cyder or Perry, exported from and after the Four and twentieth Day of June, One thousand seven hundred and twenty one, shall be allowed and made to the Exporters thereof, in such Manner, and under such Directions and Restrictions, as are mentioned and prescribed in and by an Act of Parliament passed in the First Year of the Reign of Their late Majesties King William and Queen Mary, intituled, An Act for the Exportation of Beer, Ale, Cyder, and Mum ; any thing in the said Act passed in the Fourth Year of His present Majesty's Reign to the contrary in any wise notwithstanding.

See the Notes in Pages 389. and 390. in relation to the Drawback to be allowed on the Exportation of Cyder.

and enacts,
That a Drawback shall be allowed for any Quantity of Cyder exported after the 24th June, 1721.

under the same Directions as are prescribed by the 1st W. & M.

The Act of the 1st W. & M. is in Page 91.

Anno octavo

GEORGII I. Regis.

C A P. XVIII.

An Act to prevent the clandestine running of Goods, and the danger of Infection thereby ; and to prevent Ships breaking their Quarentine ; and to subject Copper Ore, of the Production of the *British* Plantations, to such Regulations, as other enumerated Commodities of the like Production are subject.

I. **F**Orasmuch as the Laws already made to prevent the secret Landing of prohibited and uncustomed Goods, have been found insufficient for that Purpose, it being notorious that such infamous

Forasmuch as the Provisions already made to prevent the clandestine Importation,

of prohibited
and uncustom-
ed Goods are
insufficient,

infamous and pernicious Practices are still continued, in open Defiance of the Laws, to the great Diminution of the Publick Revenues, the Discouragement of honest Traders, and, during the Time of Infection abroad, to the endangering the Health and Lives of many Thousands of His Majesties innocent Subjects, by bringing into this Kingdom, from infected Places, Goods apt to retain Infection: And whereas by an Act passed in the Fifth Year of His present Majesties Reign, intituled, An Act against clandestine running of uncustomed Goods; and for the more effectual preventing of Frauds relating to the Customs, it was enacted, That any Ship, Vessel, or Boat, of the Burthen of fifteen Tons, or under, wherein any Brandy, Arrack, Rum, Strong-Waters, or Spirits of any Kind whatsoever, should be imported or brought into Great Britain, or into any Port, Harbour, Haven, or Creek thereof (except as therein is excepted) such Ship, Vessel, or Boat, with all her Tackle, Furniture, and Apparel, or the Value

and the Intent
of the Act of
the 5th of
George I.

whereby any
Vessel of 15
Tuns or under,
bringing any
Brandy, &c.
into any Port
or Creek, is
forfeited, with
all her Tackle,
&c.

or the Value
thereof,

By 12 & 13
W. & M. Ante 256.
Foreign Brandy, or
Spirits of any kind
whatsoever, import-
ed in any Ship or
Vessel under 15 Tons,
were forfeited.

By the 5 G. I. cap.
11. sect. 1. such Ships
or Vessels of the
Burthen of 15 Tons,
in which such Fo-
reign Brandy or
Spirits were import-
ed, together with
the Tackle, or the
Value thereof were,
forfeited.

By the 6 G. I. cap.
21. sect. 29. Ships of
the Burthen of 30
Tons, importing Fo-
reign Brandies or
Spirits of any kind
whatsoever, were
forfeited.

By this Act, Vessels
of 40 Tons or under,
importing Foreign
Brandies or Spirits
of any kind, toge-
ther with the Bran-
dy and Spirits, shall
be forfeited, and
may be seized, &c.

Value thereof, should be forfeit-
ed and lost, and should and might
be seized, recovered, broke up,
and sold, as therein mentioned ;
which Forfeiture is, by an Act
passed in the Sixth Year of the
Reign of his present Majesty, in-
titled, An Act for preventing Frauds
and Abuses in the publick Revenues
of Excise, Customs, Stamp Duties,
Post-Office, and House-Money, ex-
tended to Vessels of thirty Tons :
And whereas to elude the Intent
of the said Laws, many Persons
do now carry on a clandestine
Trade by importing those Goods
in Ships and Vessels above the
Burthen of thirty Tons ; for
the Prevention thereof, be it
enacted by the King's most Ex-
cellent Majesty, by and with the
Advice and Consent of the Lords
Spiritual and Temporal, and
Commons in this present Parlia-
ment assembled, and by the Au-
thority of the same, That if any
Foreign Brandy, Arrack, Strong-
Waters, or Spirits of any kind
whatsoever, shall, from and after
the twenty fifth Day of March,
One thousand seven hundred and
twenty two, be imported or brought
into

which by the
6th of Geo. I.
is extended to
Vessels of 30
Tons,

is eluded by the
clandestine Im-
portation of
Goods in Ships
above 30 Tons.

It is hereby en-
acted, That if
after the 25th
of March, 1722.
any Foreign
Brandy, or Spi-
rits of any kind
whatsoever,
are imported
in any Vessel
of 40 Tons, or
under,

such Ship or
Vessel, together
with her Tac-
kle,

into Great Britain, or into any Port,
Harbour, Haven, or Creek there-
of, in any Ship, Vessel, or Boat,
of the Burthen of Forty Tons,
or under, according to the Admea-
surement prescribed in the last
mentioned Act (except only for the
Use of the Seamen then belong-
ing to and on Board such Ship,
Vessel, or Boat, not exceeding two
Gallons for each such Seaman)
every such Ship, Vessel or Boat,
with all her Tackle, Furniture,
and Apparel, as also all such Bran-
dy, Arrack, Strong-Waters, or
Spirits, or the Value thereof, shall
be forfeited, and shall and may be
seized by any Officer or Officers
of the Customs, and shall and
may be prosecuted and divided in
such Manner and Form as is pre-
scribed in the said Acts concerning
Ships, Vessels, and Boats, of
fifteen or thirty Tuns, as afore-
said; any Law or Custom to the
contrary notwithstanding.

*The Admeasurement
here referred to, is in
6 G. I. cap. 21.
sect. 33.*

*By the 12 G. I. cap.
28. sect. 14. Such
Ship or Vessel, with
her Tackle, after it
is condemn'd (the Of-
ficer who seized the
same being first paid
his Share) may be
used by the Officers
of the Customs, if
the same shall be
found fit for Service.*

and also, all
such Brandy,
&c. or the Va-
lue thereof,
shall be forfeit-
ed, and may be
seized by any
Officer of the
Customs or Ex-
cise,

and shall be
prosecuted, and
divided as di-
rected by the
Acts concern-
ing Ships and
Vessels of 15 or
30 Tons;

and after the
Seizure and
Condemnation
of such Ship,
the Hull is to be
burnt, and all
the Tackle, &c.

II. And be it further enacted by
the Authority aforesaid, That af-
ter the Seizure and Condemna-
tion of such Ship, Vessel, or Boat,
the principal Officers of His Ma-
jesty's Customs, in the Port or
Place

By cap. 11. sect. 2. of the 5 G. I. Rum imported in Casks under 20 Gallons shall be forfeited, excepting only for the use of the Seamen on board and belonging to such Ship, and unless it shall appear to the Satisfaction of the Officers, that such Rum so imported was for the use of the Master, and then such Rum shall be admitted to an Entry.

The Reader will find in Pages 121, & 122. several

Notes in relation to the Importation of Brandy, &c. mentioning in Casks of what Size, and Vessels of what Burthen Foreign Brandy and Spirits may be imported,

By the 5 G. I. cap. 11. sect. 3. & Post. 478. Foreign Goods taken in at Sea, by any Collier, &c. to be landed, or put on board any other Vessel, within the limits of any Port, without Payment of the Duties, are forfeited, and the Master shall forfeit treble the Value, unless in Case of necessity.

This Clause is continued, by the 9 G. I. cap. 8. sect. 8. and 2 G. II. cap. 28. sect. 3.

By the 9 G. II. Post. 687. If any Foreign Goods are taken in by any Ship or Vessel, or put out

of any Vessel within 4 Leagues of the British Coast, without Payment of the Duties, unless in Case of apparent Necessity, such Goods are forfeited, and the Master receiving them, forfeits treble the Value of them, and the Ship, if not above 100 Tons.

Place where the same shall be at the Time of such Condemnation, are hereby directed to cause the Hull of such Ship, Vessel, or Boat, to be burnt and wholly destroyed, and the Tackle, Furniture, and Apparel thereunto belonging, to be publicly sold to the best Advantage, and the Produce thereof to be divided, as herein after mentioned, the reasonable Charges of prosecuting, selling, and burning, as aforesaid, being first deducted.

III. And whereas many Frauds are committed, to the Prejudice of the Revenue, in the clandestine running of Goods imported, and in relanding Certificate Goods, as well as in exporting Wooll, and the Coin of this Kingdom, by Watermen and others, in Boats, Wherries, Pinnaces, Barges, or Gallies, which are sometimes rowed with six, eight, or twelve Oars, built on purpose for the smuggling Trade, and in case they are pursued by the Officers, do make their Escape, which may be also a Means of bringing in the Infection; for the preventing whereof,

to be publicly sold,

and (all Charges of prosecuting, selling, and burning of the same being deducted,) the Produce is to be distributed, as hereafter directed.

And whereas great Frauds are committed by the Use of Boats built on purpose for the Smuggling Trade,

it is enacted, that after the 25th of March, 1722.

If any Boat, Barge, &c. rowing or built to row with more than 4 Oars, shall be found upon the Water, or in any Bargehouse, Workhouse, or other Place, within any of the Counties of *Middlesex, Surrey, Kent, or Essex*, or in the River of *Thames*, above or below Bridge, or within the Limits of the Port of *London, Sandwich, or Ipswich*, such Boat, &c. and her Tackle, &c. is forfeited, and may be seized,

and the Owner thereof, or any Person using or rowing such Vessel, forfeits 40 l.

such Seizure to be prosecuted as hereafter directed;

whereof, be it further enacted by the Authority aforesaid, That from and after the said twenty fifth Day of March, One thousand seven hundred and twenty two, if any Boat, Wherry, Pinnace, Barge, or Galley, rowing, or made or built to row, with more than four Oars, shall be found upon the Water, or in any Bargehouse, Workhouse, Shed, or other Place, within any of the Counties of *Middlesex, Surrey, Kent, or Essex*, or in the River of *Thames*, either above or below *London Bridge*, or within the Limits of the Ports of *London, Sandwich, or Ipswich*, or the Members or Creeks to them, or either of them respectively belonging, such Boat, Wherry, Pinnace, Barge, or Galley, with all her Tackle and Furniture, or the Value thereof, shall be forfeited, and shall and may be seized by any Officer or Officers of the Customs; and the Owner or Owners thereof, or any Person using or rowing in such Boat, Wherry, Pinnace, Barge, or Galley, shall also forfeit and lose the Sum of forty Pounds; and such Seizure and Forfeiture shall

a

and

E X C I S E,

and may be prosecuted in the Manner herein after mentioned ; and after the Seizure and Condemnation of such Boat, Wherry, Pinnace, Barge, or Galley, the principal Officers of His Majesty's Customs, in the Port or Place where the same shall be at the Time of such Condemnation, are hereby directed to cause such Boat, Wherry, Pinnace, Barge, or Galley, to be burnt, and wholly destroyed, and the Tackle, Furniture, and Apparel thereunto belonging, to be publickly sold to the best Advantage, the Produce whereof to be divided as herein after mentioned ; the reasonable Charges of prosecuting, selling, and burning, as aforesaid, being first deducted.

and such Boat, &c. after Condemnation, shall be burnt, and the Tackle sold, and the Produce divided (Charges being deducted) as hereafter mentioned.

IV. Provided always, That this Act shall not extend, or be construed to extend, to any Barge or Galley belonging to, or to belong to His Majesty, or the Royal Family, or any of them, or to any Long Boat, Paul, or Pinnace, belonging to, and used in the Service of any Merchant Ship, or Vessel, or to such Boat, Wherry, Pinnace, Barge, or Galley, as shall

But this Act shall not extend to any Barge made use of by any of the Royal Family, or to any Boat in the Service of any Merchantship,

or to any Barge,
or licens'd
by the Lord
High Admiral,
or the Com-
missioners for
executing that
Office;

which Licences
must be sign'd
by the Lord
High Admiral,
or the Com-
missioners for
the Time being,

without any
Fee whatso-
ever.

Security being
first given, that
such Boat shall
not be used for
running of un-
customed
Goods, &c.

in such Penalty
as the Lord
High Admi-
ral, or the
Commission-
ers, &c. shall
think reason-
able.

shall be licensed by the Lord High
Admiral, or Commissioners for
executing the Office of Lord
High Admiral, or the major Part
of the same Commissioners, for
the time being; which Licences
shall be in Writing, signed by the
said Lord High Admiral, or the
commissioners for executing the Of-
fice of Lord High Admiral, or Com-
major Part of such Commission-
ers, for the time being, and shall
be granted without any Fee or
Charge whatsoever.

V. Provided always, That no
such Licence shall be granted, but
upon sufficient Security to be giv-
en to His Majesty, His Heirs and
Successors, by the Owner or Own-
ers of such Boat, Wherry, Pin-
nace, Barge, or Galley, by Bond,
in such Penalty as the Lord High
Admiral or Commissioners for
executing the Office of Lord
High Admiral, for the time be-
ing, shall find to be reasonable,
with Condition that the same shall
not be made use of in the clan-
destine running of uncustomed
and prohibited Goods: which
Security the said Lord High Ad-
miral, or the Commissioners for
exe-

By the 9 G. II.

10th 655. Upon Oath made before One or more Justices of the Peace, that any Persons, to the Number of Three or more, are assembled, and armed with Fire-Arms, or other offensive Weapons, to be aiding and assisting in the running and carrying away of prohibited or uncustomed Goods, or to rescue the same after Seizure, such Justice or Justices may grant his or their Warrant to any Constable whatsoever, to apprehend them; and the Justice, upon Examination, if he shall find Cause, may commit them to the County Gaol, without Bail; and upon Conviction, of their being assembled for the Purposes aforesaid, they shall be transported for 7 Years.

By the 9 G. II.

10th 664. If Two or more Persons shall be found passing within 5 Miles of the Sea, or of any navigable River, with Horse or Cart, whereon there shall be laden more than 6 lb. of Tea, or more than 5 Gallons of Brandy, or other Spirits, not having paid the Duties, and without a Permit for the same, or with any other Foreign Goods above the Value of 30 l. and bearing offensive Arms, or being

mask'd, or forcibly obstructing any Officer in seizing or securing any prohibited or run Goods, shall be deem'd Runners within the Meaning of the 8 G. I.

executing the Office of Lord High Admiral, who shall grant such Licence, are hereby impowered and required to take for the Use of His Majesty, His Heirs and Successors.

VI. And be it further enacted by the Authority aforesaid, That from and after the said twenty fifth Day of March, One thousand seven hundred and twenty two, all and every Person and Persons, who shall be found passing (knowingly and wittingly) with any Foreign Goods, or Commodities, landed from any Ship or Vessel, without the due Entry and Payment of the Duties by Law charged thereon, in his, her, or their Custody, from any of the Coasts of this Kingdom, or within the Space of twenty Miles of any of the said Coasts, and shall be more than five Persons in Company, or shall carry any Offensive Arms or Weapons, or wear any Vizard, Mask, or other Disguise, when passing with such Goods or Commodities, as aforesaid, or shall forcibly hinder or resist any of the Officers of the Customs or Excise, in the seizing or securing

And all Persons found passing within 20 Miles of the Coast, knowingly with any Foreign Goods, landed without due Entry, and Payment of the Duties, and being more than Five in Company,

or carrying any offensive Weapons, or wearing any Mask when passing with such Goods,

or resisting the Officers in the seizing of any such run Goods,

shall be deem'd
Runners of fo-
reign Goods,
and upon Con-
viction

shall be adjudg-
ed guilty of
Felony,
and shall be
transported for
7 Years,

as by the Acts
of the 4 & 6 of
Geor. I.

ing any sorts or kinds of Run
Goods or Commodities, shall be
deemed and taken to be Runners
of foreign Goods and Commo-
dities, within the Meaning of this
present Act, and (being convicted
of or for any of the said Offences,
for which he, she, or they so con-
victed, are by this present Act de-
clared to be deemed and taken to
be Runners of foreign Goods
and Commodities) shall be ad-
judged guilty of Felony, and
shall, for such his, her, or their
Offence, be transported as a Fe-
lon, to some or one of His Maje-
sty's Colonies or Plantations in
America, there to remain for the
Space of Seven Years, in the
same Manner as Felons are ap-
pointed to be transported, by an
Act made in the Fourth Year of
His Majesty's Reign, intituled,
An Act for the preventing of Robbe-
ry, Burglary, and other Felonies; and
for the more effectual Transportation
of Felons, and unlawful Exporters of
Wooll; and for declaring the Law
in some Points against Piracies; and
by another Act made in the Sixth
Year of His Majesty's Reign,
intituled, An Act for the further

¶

By 9 G. II. Page 674.
Information upon
Oath being given to
any Justice of the
Peace, that any
Person or Persons
are lurking within
5 Miles of the Sea,
or of any navigable
River, and that
there is Reason to
suspect they wait
with Intent to assist
in running Goods,
such Justice may
grant his Warrant
for apprehending
and bringing before
him such Offenders;
and upon their not
giving a satisfac-
tory Account of them-
selves, such Justice
may commit them to
the House of Cor-
rection, for any
Time not exceeding
one Month; and the
Informer shall have
20 s. for every Person
so taken, to be paid
by the Commission-
ers of the Customs or
Excise respectively.
By the 6 G. I. cap. 21.
sect. 34. Any Officer
or Officers of the
Customs, or their
Assistants, forcibly
bind'd in the due
Execution of their
Duty, by any Per-
sons armed with
Clubs, or any man-
ner of Weapons, tu-
multuously assem-
bled by Day or by
Night, to the Num-
ber of Eight or more
Persons, shall, upon
Conviction, be trans-
ported for any Term
not exceeding seven
Years.

And by the 6 G. I.
cap. 21. sect. 36.
pre-such Offenders dis-
covering Two or

more of their Accomplices to the Commissioners of the Customs within
Two Months, are to be acquitted, and to receive 40 l. for each Person
so discovered and convicted. And by sect. the 37. other Persons discover-
ing within Three Months, to have 40 l. for every Offender, over and
above all other Rewards, &c.

preventing Robbery and Burglary, and other Felonies; and for the more effectual Transportation of Felons: And if any such Offender or Offenders shall return into Great Britain or Ireland, before the Expiration of the said Seven Years, he, she, or they so returning, shall suffer as

And if they return into Great Britain or Ireland, within the 7 Years,

By the 9 G. II. Post. 667. The Persons described before in the Note, Page 432. are to suffer Death, if they return before the Time for which they were transported.

they shall suffer Death.

Felons, and have Execution awarded against him, her, or them, as Persons attainted of Felony, without Benefit of Clergy.

VII. Provided nevertheless, and it is hereby enacted and declared

By 9 G. II. Post. 671. The Time for making such Discovery is enlarged to 3 Months, and the Reward is 50 l. over and above any other Recompence which he may be intitled to; and no Mention is made of the Value of the Goods, or of any certain Sum of Money to be recovered by such Discovery; and if but one Accomplice so discovered is convicted, the Person discovering is entitled to the Reward.

by the Authority aforesaid, That if any Runner of foreign Goods or Commodities, as aforesaid, shall, within Two Months after such his Offence, and before his Conviction, discover Two or more of his Accomplices therein, to the Commissioners of the Customs or Excise in England or Scotland, respectively, so as they, or Two of them at least, be convicted of such Offence, the Offender or Offenders so discovering, shall have and receive the Sum of Forty Pounds for every such Offender so discovered and convicted, as a Reward for such his Discovery, so as the Value of the Goods recovered

And any Runner of foreign Goods, before Conviction, discovering any Two of his Accomplices, within Two Months after the Offence, so as Two of them at least be convicted, and the Value of the Goods recovered shall exceed 50 l.

shall receive
40 l. for each
Person convict-
ed on such Dis-
covery, and be
himself acquit-
ted.

covered for the Use of His Ma-
jesty on such Discovery, shall ex-
ceed the Sum of Fifty Pounds ;
and such Person so discovering
shall be clearly acquitted and
discharged of such his or her Of-
fence.

And any other
Person making
such Discovery
within three
Months after
such Offence,

VIII. And be it further enacted
by the Authority aforesaid, That
from and after the said Twenty
fifth Day of March, One thousand
seven hundred and twenty two, if
any other Person or Persons shall,
within Three Months after such
Offence shall have been commit-
ted, discover to the said Commis-
sioners respectively any Person
or Persons, who shall have been
guilty of such Offence, so as
such Offender or Offenders be
convicted thereof, such Discover-
er or Discoverers shall have and
receive the like Reward of For-
ty Pounds for every such Offend-
er so discovered and convicted,
over and above any other Re-
ward or Recompence, which he
or they may be entitled unto, on
Account of the Goods so carried
or conveyed away, which shall be
recovered by Means of such his
or their Discovery, or on Account

shall have 40 l.
for every Of-
fender so dis-
covered and
convicted,

over and above
any other Re-
ward which he
may be intitled
unto by means
of such Disco-
very,

of the Penalties which shall be recovered for the Running the said Goods, so as the Value of the Goods recovered for the Use of His Majesty on such Discovery, shall exceed the Sum of Fifty Pounds.

if the Value of the Goods so recovered shall exceed 50 l.

The same Directions, in relation to the Rewards to be paid upon any Discovery, are given by 9 G. II. Post. 672.

And 673. If any Disputes shall arise between the Persons intitled to such Rewards, the respective Commissioners are to adjust the Shares.

IX. And be it further enacted by the Authority aforesaid, That the Commissioners of the Customs and Excise in England and Scotland respectively, shall cause the several Rewards of Forty Pounds for the Discovery of the Offenders before mentioned, to be paid by the respective Receiver-General or Cashire of the Customs and Excise, for the time being, out of any publick Money in his or their Hands, under the Management of the said Commissioners, in Proportion to the Duties payable on the Goods so clandestinely run, for which such Person or Persons shall be convicted, upon producing to them a Certificate or Certificates under the Hand of the Judge or Justice of the Court, before whom such Offender or Offenders shall be tried, certifying the Conviction of the Offender or Offenders; and the Money paid by

which several Rewards of 40 l. shall be paid by the respective Commissioners of the Customs or Excise, out of any publick Money in their Hands, in proportion to the Duties payable on the Goods so Run, upon Certificate of the Judge of the Court where the Offender was convicted,

which Payment by any Cashire shall be allowed in his Accounts.

by any Receiver-General of Cashire, as aforesaid, shall be accepted of and allowed in his Accounts, as so much Money paid to His Majesty, and such Receiver-General of Cashire is and shall be hereby discharged thereof accordingly; any Law, Custom, or Usage, to the contrary notwithstanding.

X. And forasmuch as the Persons using such clandestine Trade, are greatly encouraged to continue in the same, by reason great Numbers of Persons, for their private Lucre, receive and buy the Goods and Merchandizes so by them clandestinely imported contrary to Law, which may be a means of bringing in the Infection; be it therefore enacted by the Authority aforesaid, That if any Person or Persons shall receive or buy any Goods, Wares, or Merchandizes, so clandestinely run or imported, before the same shall have legally been condemned, knowing the same to be so clandestinely run or imported, and shall be thereof lawfully convicted upon his, her, or their Appearance or Default, upon the

And any Person who shall receive or buy any such Goods, knowing the same to be so clandestinely run,

and shall be convicted thereof upon the Oath of one or more Witnesses,

¶ E 3

Dath

By the 11 G. I. Post. 498. The Penalty for knowingly harbouring, or suffering to be harboured, prohibited or Run Goods, liable to any Duties, is treble the Value of such Goods to be taken at the Rate the best Goods of the like Sort sold for at the Time of the Forfeiture.

By the 11 G. I. Post. 503. The Person offering such Goods to Sale, forfeits the Goods, and treble the Value; and such Goods may be seized from the Buyer by any Officer of the Customs or Excise, or by the Seller, or the Persons to whom they were offered to Sale, may seize such Goods, it being pretended at the Time, that they were prohibited or Run Goods.

By the 9 G. II. Post. 679. If any Person shall offer Tea or Brandy, &c. to Sale, not having a Permit, or if any Hawker, Pedlar, &c. going from Town to Town, &c. shall offer to Sale, &c. any Tea, Brandy, &c. although he hath a Permit for the same, such Tea, &c. may be seized by any Person to whom the same shall be offered to Sale.

And Page 681. The Commissioners may advance to the Prosecutor 1s. for every Pound of Tea, and 1s. for every Gallon of Brandy, &c. till

the Goods seized can be sold. By the 9 G. II. Post. 681, 2, 3. Any Watermen or Porters found carrying prohibited or Run Goods, knowing them to be so, shall forfeit treble the Value of such Goods; and for want of Distress, shall be sent to the House of Correction, for any Time not exceeding Three Months.

By 9 G. II. Post. 700. Any Alehouse-keeper, &c. knowingly harbouring any Person against whom Process has issued, for any Offence done to the Prejudice of the Revenues, forfeits 100 l.

But Post. 702. It is said, that no Person shall be liable to any Penalty for harbouring any Person, unless 6 Days Notice shall have been given in two successive Gazettes, &c.

Oath or Oaths of One or more credible Witness or Witnesses, or by the Confession of the Party, by One or more Justice or Justices of the Peace of the County, Division, or Liberty, where such

before any Justice of the Peace of the County where the Offence shall be committed, or the Offender shall be found, shall be found, shall forfeit 20 l.

Offence shall be committed, or the Offender shall be found (which Oath such Justice or Justices of the Peace are hereby required to administer) the Persons so convicted shall forfeit the Sum of Twenty Pounds, one Moiety thereof to the Informer, and the other Moiety to the Poor of the Parish where such Offence shall be committed; the same to be levied by Distress and Sale of the Offenders Goods, by Warrant under the Hand and Seal, or Hands and Seals, of such Justice or Justices, before whom such Offender shall be convicted, as aforesaid; and for want of such Distress, every such Offender shall by such Justice or Justices be committed to Prison, there to remain without Bail or Mainprize for the Space of Three Months.

one Moiety to the Informer,

the other to the Poor of the Parish where the Offence was committed;

and for want of Distress, shall be imprisoned for 3 Months.

XI. And whereas several considerable Dealers in foreign Brandy, Spirits, or Strong-Waters, have

And whereas several Dealers in foreign Brandy, who live near the Coast, have large Stocks,

which they in-
crease with
Run Goods,

have and keep very large Stocks
of Quantities of foreign Brandy,
Spirits, or Strong-Waters, for

*For any Increases
made of any Guile
of Beer or Ale, see
before, Page 177.*

Sale, many whereof live upon or
near the Coasts of this Kingdom,
and thereby have or may have Op-
portunities of furnishing them-
selves with the said Brandy, Spi-

*And see the Clauses
and Notes relating
to Increases and
Mixtures by Com-
mon Brewers, Vic-
tuallers, and Distil-
lers, in Pages 67,
89, 142, 160, 178,
204, 609.*

rits, or Strong-Waters, either
by running the same themselves,
or procuring it from others who
have or shall run it: And where-

as many of the said Dealers are

but receiving
from London,
with Permits,
great Quanti-
ties of Spirits,
of little or no
Value,

gotten into a Practice of receiv-
ing into their Custody great
Quantities of Spirits made in
this Kingdom, which, for the most
part are brought to them from
London, with Permit or Certifi-
cate that the Duties of the same
have been paid, which Spirits are
either drawn so low, or by mixing
the same with Water, made of
so mean a Quality, that of them-
selves they are of little or no Va-
lue, and by having those Spirits
in their Custody, the said Dealers
have Opportunities of increas-
ing their Stocks of foreign Bran-
dy, Spirits, or Strong-Waters,
which they either run themselves,
or procure others to do it for

them ; and when such Increase when any Increase is discovered, they pretend that the same is occasion'd by the Mixture of such mean Spirits,
 is discovered by the Officers of
 the Excise, the same is pre-
 tended to have been made by a
 Mixture of the said mean British
 Spirits with their foreign Bran-
 dy, Spirits, or Strong-Waters,
 whereas in truth they really de- which they really destroy;
 stroy the said British Spirits, and
 do not mix the same with their
 foreign Goods, whereby the Prac-
 tice of running the same is be-
 come difficult to be found out and
 discovered, and the pernicious
 Trade of running the said fo-
 reign Brandy, Spirits, or Strong-
 Waters, successfully carried on :
 For Remedy whereof, be it en- For Remedy whereof it is enacted,
 acted by the Authority aforesaid,
 That from and after the said
 Twenty fifth Day of March, One
 thousand seven hundred and twen-
 ty two, all Dealers in foreign That all Dealers in foreign Brandy, Spirits, or Strong-Waters, shall keep the same separate from any British Spi-
 Brandy, Spirits, or Strong-
 Waters, who shall then have, or
 from thenceforth receive into their
 Custody any British Spirits, shall
 keep the same separate and apart,
 and in separate Cellars, Vaults,
 or other Places, from their foreign
 Brandy, Spirits, or Strong-
 Waters, upon pain of forfeiting upon pain of forfeiting 10 s.
 the

for every Gallon of *British* Spirits and the Casks, which shall be found in any Cellar or Vault, where the Foreign Brandy is kept;

the Sum of Ten Shillings for every Gallon of British Spirits, which shall be found in any Vault, Cellar, or other Place, where any Dealer in Foreign Brandy, Spirits, or Strong-Waters, shall have or keep any Foreign Brandy, Spirits, or Strong-Waters, together with the Casks and other Vessels wherein the same British Spirits shall be so found.

and if any Increase of Foreign Brandy, &c. shall be found by any Officer in the Hands of such Dealer after his former Survey,

it shall be deemed Foreign Brandy brought in without a Permit,

XI. And it is hereby further enacted by the Authority aforesaid, That in case any Officer of the Excise shall find any Increase of Foreign Brandy, Spirits, or Strong-Waters, in the Hands of any such Dealer, over and above the Quantity which such Officer found in such Dealers Custody at the time of such Officers last preceding Survey upon such Dealer, such Increase shall be deemed and taken to be made by Foreign Brandy, Spirits, or Strong-Waters, for which no Duties were paid, and which had been privately brought by such Dealer into the Place where such Increase shall be found without any Permit or Certificate of the Payment of the Duty thereof, or

*See 9 G. II. Post. 610.
if any Person shall
increase his Stock of
spirituous Liquors,
by any addition of
Water, or other Li-
quor, after an Ac-
count taken by the
Officer, he shall for-
feit 40s. for every
Gallon so mix'd, to-
gether with the Li-
quors.*

any previous Entry or Notice to any Officer of Excise of bringing the same; and so much of the said Foreign Brandy, Spirits, or Strong-Waters, as shall be found so increased, shall, together with the Cask or other Vessel wherein the same shall be so contained, be forfeited and lost, and shall and may be seized and secured by such Officer and Officers of Excise, who shall so find and discover the same, unless the Owner thereof shall make it appear that such Increase was made, either by mixing some of his Stock of British Spirits, whereof the Officer of Excise had taken an Account, with his Foreign Brandy, Spirits, or Strong-Waters, in the Presence of the Officer of Excise of the Division where the said Increase shall be found, or by Foreign Brandy, Spirits, or Strong-Waters, brought into the Place where such Increase shall be found, with a Permit or Certificate of the Payment of the Duties thereof, or that the same had been formerly condemned, or was Part of some Persons Stock in Hand on the First

and such Increase is forfeited, together with the Casks, and may be seized,

unless the Owner makes it appear, that such Increase was occasion'd by a Mixture of his British Spirits with his Foreign Brandy in the Sight of an Officer,

or that the same was brought in by Permit, or was part of some condemned Goods,

and that Notice had been given of the bringing in of the same to the Officer of Excise:

And whereas great Frauds are carried on by Retailers of Foreign Brandy, receiving into their Stock small Quantities of Brandy less than a Gallon, without any Permits,

First Day of August, One thousand seven hundred and twenty, and that due Notice was given to the Officer of Excise at the said Division, of the bringing in the same, before the same was so brought in.

XIII. And whereas many Retailers of Foreign Brandy, Spirits, or Strong-Waters, are furnished with the Brandy, Spirits, or Strong-Waters, which they retail, by Persons who run the same, or their Accomplices, in small Quantities (viz.) Less than One Gallon at a time; and when the Officers of Excise find such small Quantities in the Hands of such Retailers, they refuse to produce any Permit or Certificate for the same, alledging, that no such Permit or Certificate are required by Law for any Quantity of such Brandy, Spirits, or Strong-Waters, under the Quantity of One Gallon, whereby the Runners thereof find Means to dispose of great Quantities of such run Brandy, Spirits, or Strong-Waters; for Remedy whereof, be it enacted by the Authority aforesaid, That from and after

By the 6 G. I. Ante 399. No Distiller or Dealer in Brandy, &c. is to receive into his Warehouses or Cellar, &c. any Brandy, Arrack, or Rum without Notice to the Officer of Excise of the Division in which such Warehouse, &c. is, and producing a Permit for the same, upon pain of forfeiting the Brandy, &c. and the Casks containing the same.

By the 9 G. II Post. 607. the same Notice to the Officer of Excise, is required from the Dealers in spirituous Liquors upon bringing any Brandy or other Spirits into their Warehouses.

it is enacted, That if any Retailer shall after the 25th of March, 1722.

after the said Twenty fifth Day of March, One thousand seven hundred and twenty two, no Foreign Brandy, Spirits, or Strong-Waters, although the same be under the Quantity of One Gallon, shall be received or taken into the Custody or Possession of any such Retailer, or any Person or Persons, for the Use of any such Retailer, without a Permit or Certificate signed by some Officer of the Customs or Excise, signifying that the Duties thereof were paid, or secured to be paid, or that the same had been condemned as forfeited, or was Part of some Persons Stock in hand on the First Day of August, One thousand seven hundred and twenty, upon pain of forfeiting all such Foreign Brandy, Spirits, or Strong-Waters, as shall be so found in the Custody of such Retailer, or any other Person or Persons, for the Use of any such Retailer, without a Permit or Certificate, together with the Cask, Bottle, or other Vessel, wherein the same shall be so found; any Law, Statute, or Provision,

receive into his Custody any Foreign Brandy, &c. though less than 1 Gallon, without a Permit signed by the Officer of Excise, signifying that the Duties are paid, or that, &c.

shall forfeit such Brandy, &c. and the Cask containing the same,

on to the contrary thereof in any wise notwithstanding.

XIV. And whereas by virtue of an Act passed in the Session of Parliament, holden in the Sixth Year of His Majesty's Reign, obliging all such Ships, Persons, and Goods, coming from Places that are or shall be mentioned in His Majesty's Proclamation to perform Quarentine, it is enacted, That in case any Commander, Master, or other Person, taking charge of any Ship liable to perform Quarentine, shall not, within convenient Time, after due Notice given for that Purpose by the proper Officer, cause such Ship or Vessel, and the Lading thereof, to perform Quarentine respectively, then such Ship or Vessel is forfeited, and the Commander, Master, or other Person, as aforesaid, forfeits Two hundred Pounds: And whereas the Commanders, Masters, or other Persons, taking charge of such Ships or Vessels, do pretend, after they are put into the Place or Places to perform Quarentine, to be bound to Parts beyond Seas, or some other Port

or

and all Commanders, &c. not performing Quarentine, after due Notice given, the Ship is forfeited, and the Master or other Person taking Charge thereof, shall forfeit the Sum of 200 l.

And whereas Masters pretending to be bound for Foreign Parts,

or Place of this Kingdom, and do frequently depart from such Places without the Licence of the proper Officer appointed to see the Quarentine duly performed, contrary to the true Intent and Meaning of the said Act; for Remedy whereof, be it enacted and declared by the Authority aforesaid, That if the Commander, Master, or other Person, taking Charge of any Ship or Vessel liable to perform Quarentine, shall depart with, or permit or suffer such Ship or Vessel to depart from the Place or Places appointed for the Performance of Quarentine, without Leave or Licence of the proper Officer or Officers appointed to see the same performed, such Ship or Vessel, with her Tackle, Furniture, and Apparel, shall be forfeited to His Majesty, His Heirs, and Successors, and the Commander, Master, or other Person, as aforesaid, shall also forfeit the Sum of Two hundred pounds, One Moiety thereof to the Use of His Majesty, His Heirs, and Successors, and the other Moiety thereof to the Informer or Prosecutor.

do frequently depart without Licence,

it is enacted, That all Ships departing without Licence from the Places appointed for Quarentine, are forfeited,

And the Commander, Master, or other Person taking Charge of such Ship, shall forfeit the Sum of 200 l.

One Moiety to His Majesty, the other to the Informer;

XV. And

XV. And whereas several Persons, guilty of the clandestine running of Brandy, or other customable and prohibited Goods, or of receiving such Goods, knowing the same to have been so run, do frequently remove from their usual Places of Abode into some other County, and are there called by other than their true Names to avoid their being prosecuted with Effect for such their notorious Offences; be it therefore further enacted by the Authority aforesaid, That if any Person or Persons shall, after the said Five and twentieth Day of March, One thousand seven hundred and twenty two, be guilty of any Offence or Offences, contrary to the true Intent and Meaning of this or any other Act of Parliament, made for the preventing clandestine running of Brandy, or other customable or prohibited Goods, or of receiving such Goods into his or their House, Shop or Warehouse, Custody or Possession, knowing the same to be so run, such Person and Persons shall and may be prosecuted for any of the Offences

*See the Notes before
in Page 437. relating
to Receivers of
run Goods.*

and all Runners
of Brandy, and
other custom-
able and pro-
hibited Goods,
and Persons re-
ceiving such
Brandy, &c.
knowing the
same to be run,

may be prose-
cuted by Action

or Matters aforesaid, by Action, Bill, Complaint, or Information, and thereupon a Capias in the first Process, specifying the Sum of the Penalty sued for, shall and may issue; and such Person or Persons shall be obliged to give sufficient Bail or Security, by natural born Subjects, or Denizens, to the Person or Persons to whom such Capias shall be directed, to appear in the Court out of which such Capias shall issue, at the Day of Return of such Writ, to answer such Suit and Prosecution, and shall likewise, at the time of such Appearing, give sufficient Bail or Security, by such Persons, as aforesaid, in the said Court, to answer and pay all the Forfeitures and Penalties incurred for such Offence or Offences, in case he or they shall be convicted thereof, or to yield his or their Body or Bodies to Prison.

or Information, and a Capias shall and may issue in the first Process, specifying the Sum sued for, and the Person accused shall be obliged to find Security for his Appearance, and to give sufficient Bail to answer all Penalties incurred by his Offence, if he shall be convicted thereof,

or to render his Body to Prison;

XVI. And whereas by Two several Acts passed in the Eighth Year of the Reign of Her late Majesty Queen Anne, the One intituled, An Act for granting to Her Majesty new Duties of Excise, and upon several imported Commodities, and

and the two several Acts passed in the 8th Year of Her late Majesty Queen Anne,

for

are here re-
cited,

for other Purposes therein mentioned;
the other intituled, An Act for
continuing several Impositions, ad-
ditional Impositions, and Duties up-
on Goods imported, to raise Money
by way of Loan, for the Service of the
Year One thousand seven hundred
and ten; and for taking off the Over-
Sea Duty on Coals exported in *British*
Bottoms; and for better preventing
Frauds in Drawbacks upon Certificate
Goods, and other Purposes therein
mentioned; it is thereby respec-
tively enacted, That if any sort
of Goods whatsoever, liable to
the Payment of Duties, be un-
shipped with Intention to be laid
on Land (Customs and other Du-
ties not being first paid or secured)
or if any prohibited Goods what-
soever be imported into any
Port of Great Britain, or in case
any Tobacco, or other foreign
Goods, contained or specified in
any Certificate, whereupon any
Drawback is to be made, or
whereupon any Debenture is to
be made forth for such Drawback,
shall, when shipped for Exportati-
on, be landed again in any Part
of Great Britain, (except as therein
is excepted) the Vessels and
If Boats,

whereby all
Vessels, Horses,
and Carriages,
&c. employed
in landing of
Goods which
were unship-
ped, the Duties
not being paid
or secured,

or in relanding
of any Goods,
after a Deben-
ture had been
obtained for
the Drawback,

Boats, and all the Horses, and other Cattle, and Carriages whatsoever, used in the landing, relanding, removing, Carriage, or Conveyance, of the aforesaid Goods, shall be forfeited and lost, and may be sued for, recovered, and distributed in such manner, as by the said Act is provided and directed; which Laws have not had the good Effects thereby proposed, in regard that the keeping or maintaining the Horses so seized, from the time of Seizure to the time of Condemnation in His Majesty's Court of Exchequer, is very chargeable, and for that the Charge of condemning such Vessels, Boats, and Horses, as aforesaid, is very great, whereby Officers are discouraged from making such Seizures, and the Smuglers encouraged in their illegal Practices; be it therefore enacted by the Authority aforesaid, That all Seizures of Vessels or Boats of the Burthen of fifteen Tuns, or under, which shall be made after the Twenty fifth Day of March, One thousand seven hundred and twenty two, by virtue of the said Acts,

were declared
to be forfeited;

but the Charge
of condemning
such Vessels,
&c. in the Ex-
chequer, and
the keeping of
such Horses till
such Condem-
nation, being
very great,

it is enacted,
That all Sei-
zures made in
Pursuance of
the Acts of the
8th of Anne, of
Vessels, &c. of
15 Tuns, or un-
der, or of
Horses, &c.

or of Car-
riages, &c.
used in Run-
ning

or either of them, or of any other
Act relating to the Revenue of
Customs, for carrying or con-
veying uncustomed or prohibited

*See the 9 G. II.
Post. 668 whereby
the Carriages, &c.
made use of in car-
rying prohibited or
run Goods, are for-
feited.*

Goods from Ships inwards, or
for relanding Certificate or De-
benture Goods from Ships out-

*All Penalties and
Forfeitures imposed
by the Act of the
11 & 12 W. III.*

wards; and that all Seizures of
Horses, or other Cattle, or Car-
riages whatsoever, which shall be

*relating to Measures
for retailing Beer
and Ale, may be
sued for and reco-
vered by the Oath*

made after the Twenty fifth Day
of March, One thousand seven

*of One or more Wit-
nesses, and before
One or more Ju-
stices of the Peace*

hundred and twenty two, for be-
ing used in the Removing, Car-
riage, or Conveyance of such

*where the Offence
shall be committed.*

Goods, contrary to the said Acts,
or any of them, shall and may be
examined into, proceeded upon,

heard, adjudged, and determin-
ed, by and before Two or more
of His Majesty's Justices of the

Peace residing near the Place
where such Seizure shall be made,
in such manner, and after such

Summons or publick Notice
given, as by an Act passed in the
Sixth Year of His present Maje-

sty, intituled. An Act for prevent-
ing Frauds and Abuses in the publick
Revenues of Excise, Customs, Stamp-

Duties, Post-Office, and House-Mo-
ney, Seizures of Brandy, Arrack,
Rum,

*The Act of the 6 G. I.
is before, Page 395.*

*And the Summons
directed by the 6 G. I.
which is here refer-
red to, you will find
before, Page 408
and the publick No-
tice, Page 410.*

may be pro-
ceeded upon
before Two or
more Justices
residing near
the Place
where the Sei-
zure was made,

after such Sum-
mons as is di-
rected by the
6th of G. I.

E X C I S E,

Rum, Spirits, or Strong-Waters (except as therein is excepted) may be examined into, proceeded upon, heard, adjudged, and determined, before Two or more of His Majesty's Justices of the Peace; and such their respective Judgements shall be, and are hereby declared to be taken and adjudged to be good, valid, and effectual in the Law, and final, to all Intents and Purposes whatsoever, and not liable to any Appeal, or any Writ or Writs of Certiorari; any Law, Statute, or Provision, to the contrary notwithstanding.

whose Judgements shall be final, and not liable to any Appeal or Writ of Certiorari.

*See Ante 26 & 51
12 Car. II. Ante 90
22 & 23 Car. II
Ante 412. & 417.
6 G. I. the Observations in relation to
Certiorari's.*

XVII. Provided always, and be it enacted by the Authority aforesaid, That any Two or more Justices of the Peace of the Cities of London and Westminster, shall have the like Power and Authority in the summoning, examining, proceeding, hearing, adjudging, and determining such Seizures, as are or shall be made within the Cities of London or Westminster respectively, as any Two Justices of the Peace of any other County or Place have; any Law or Custom to the contrary notwithstanding.

And the same Power is hereby given to the Justices of London and Westminster, as other Justices of the Peace have in their respective Counties.

XVIII. And

XVIII. And whereas foreign Goods are frequently taken in at Sea by Masters of Coast-Wharves, who privately land the same, to the Prejudice of the Revenue, and the Encouragement of the foul Traders; for the Prevention whereof, be it further enacted by the Authority aforesaid, That if any Goods, brought or coming into any Port within the Kingdom of Great Britain, from any other Port within the said Kingdom, by Coast-Cocket, Transire, Let-Pass, or Certificate, in any Ship or Vessel, shall, from and after the Twentieth Day of March, One thousand seven hundred and twenty two, be unshipped to be landed or put on shore before such Cocket, Transire, Let-Pass, or Certificate, shall be delivered to the Customer, or Collector, and Comptroller, of the Port or Place of her Arrival, and Warrant or Sufferance made and given from such Customer, Collector, and Comptroller, for the landing or discharging thereof, the Master, Purser, Boatswain, or other Mariner, taking charge

The 3 Ann. 7. cap. 7. sect. 1. requires, That all foreign Goods imported into, and enter'd at any Port, and afterwards carried to any other Port, must have a Certificate from the Customer of the Port, from whence they are shipped, to the Customer of the Port to which they are removed, who is to examine whether the Goods agree with the Certificate, &c. By 33 Ann. 8. cap. 7. sect. 4. and the 13 & 14 Car. II. cap. 4. sect. 7. the Master of a Vessel going from one Port to another in Great Britain, must give Security in the Value of the Goods, to deliver them in some Port within Great Britain. And by the 13 & 14 Car. II. cap. 11. sect. 8. the 11 G. I. cap. 29. sect. 4. the 2 G. II. cap. 28. sect. 6. no Goods coming into any Port of Great Britain from any other, may be unshipped, till the Coast-Cocket or Certificate be delivered to the Customer, or Collector, and Comptroller, and a Warrant obtained for relanding of them; and the Master or other Mariner consenting thereto, shall forfeit the Value of the Goods so unshipped, &c.

§ 13

And by the 10 G. I. cap. 10. sect. 7. the Keeper of any Wharf, or their Servants, knowingly suffering to be landed or shipped off, or to be water-born, from any of their Keys, any Wares or Merchandize prohibited, or whereof the Duties are due and payable, without the Presence of an Officer, shall forfeit 100 l.

And if any Goods are brought by Coast-Cocket from one Port into another in Great Britain, and are unshipped before the Cocket is delivered to the Customer or Collector, and a Warrant obtained for the landing of such Goods,

the Master, &c. taking charge of such Vessel,

By the 15 Car. II. Ante 73. no excise-able Liquors (except Beer, Ale, Cyder, Perry, and Metheglin) coming by Coast-Cocket, &c. shall be landed without Entry first made with the Officer of Excise of the Port.

By the 3 G. I. Ante 384, 385. all Low-Wines and Spirits carried coastwise, without a Certificate that the Duties are paid, are forfeited, and may be seized by any Officer of the Customs or Excise.

By the 11 G. I. Post. 486. the same Power is given to Officers of Excise to go on Board, and search Ships or other Vessels for Brandy, &c. and to seize such Goods there found, as the Officers of the Customs then legally might.

By the 9 G. II. Post. 698. any Officer of the Customs or Excise producing his Deputation, may go a Board any coasting Vessel, and search the Cabin, &c. for prohibited or uncustomed Goods, and continue on Board during the Vessels Stay in any Port; and the Person obstructing such Officer, forfeits 100 l.

of such Ship or Vessel out of which the Goods shall be landed or put on shore, knowing and consenting thereunto, shall forfeit the Value of the Goods so unshipped; and if any Goods of foreign Growth, Production, or Manufacture, coming coastwise, as aforesaid, shall be landed without the Presence of an Officer of the Customs, such foreign Goods, or the Value thereof, shall be forfeited and lost; any Law, Custom, or Usage, to the contrary notwithstanding.

XIX. And whereas Doubts have arisen, and been made of and concerning the seizing of such Brandy, Arrack, Rum, Spirits, and Strong-Waters, as well Foreign as British, and also of such foreign exciseable Liquor, as, by Act or Acts relating thereto now in force, are in several and respective Cases enacted and declared to be forfeited: Now to clear all Doubt and Question therein, or relating thereto, be it enacted and declared by the Authority aforesaid, That the Liquors aforesaid, every or any of them, which have

and consenting to the landing of such Goods, shall forfeit the Value of the Goods so unshipped.

And if any foreign Goods coming coastwise, are landed without the Presence of an Officer of the Customs, they are forfeited.

See the Notes in Pages 256. & 257.

By this Clause it is declared, That all Brandy, as well Foreign as British, Arrack, Rum, or other exciseable Liquors, which by any Act now in force, or hereafter to be made, shall be declared to be forfeited;

been,

that such Brandy, &c. shall and may be seized, together with the Cask and Package containing the same, by any Officer of the Customs or Excise, or any other Person duly authorized, but by no other Person whatsoever.

been, are, is, or hereafter shall be forfeited by any Act or Acts of Parliament now in force, or hereafter to be made, together with the Casks, Bottles, Vessels, or other Package, containing the same, ought to be, and from time to time, shall and may be seized by any Officer or Officers of the Customs or Excise respectively, or by such Person or Persons, who are or shall be deputed or authorized thereto, by Warrant from the Lord Treasurer or Under Treasurer, or by special Commission from His Majesty, under the Great Seal or Privy Seal, but by none other or others whatsoever.

XX. And be it further enacted by the Authority aforesaid, That if from and after the Twentieth Day of March, One thousand seven hundred and twenty two, any Person or Persons whatsoever, shall assault, resist, oppose, molest, obstruct, or hinder any Officer or Officers of Customs or Excise, in the due seizing or securing any Brandy, Arrack, Rum, Spirits, or

If f 4

Strong-

That Arrack, Rum, Spirits Foreign and British, and foreign exciseable Liquors, may be seized only by Officers of the Customs and Excise, see 11 G. I. cap. 29. sect. 4. and 2 G. II. cap. 28. sect. 6.

By the 11 G. I. Post. 503. The Person offering any prohibited or run Goods to Sale, knowing them to be so, forfeits such Goods, and treble the Value; and such Goods may be seized by the Person to whom they were offer'd to Sale, or by the Seller after sold, as well as by any Officer of the Excise or Customs, it being pretended at the Time of Sale, that they were prohibited or run Goods. See before, Page 437. the Penalty is upon the Person receiving such Goods; and the first who shall prosecute with Effect, shall be discharged, &c.

By the 9 G. II. Post. 679. If any Tea, Brandy, &c. offer'd to Sale, with or without a Permit, by any Hawker, Pedlar, or petty Chapman, going from Town to Town, the Person to whom it is offer'd to Sale, may seize and carry the same to the next Warehouse for the Customs or Excise.

And all Persons resisting any Officer of the Customs or Excise, in the due seizing of any Brandy, Rum, Arrack, &c.

By 10 G. I. cap. 10. sect. 40. there is a Penalty of 50 l. for assaulting the Officers, or opposing them in the executing the Act for the Inland Duties on Tea and Coffee. See before, Pages 432, 433. every Person knowingly passing with run Goods, the Duty not being paid, and being within 20 Miles of the Coast, or more than 5 in Company, and carrying any offensive Weapons, or having any Disguise, who shall forcibly hinder any Officer in seizing or securing any run Goods, shall be deem'd a Runner of run Goods, and shall be transported for 7 Years upon Conviction.

By the 9 G. II. Post. 710. All Officers of the Customs and Excise, and their Assistants, who are violently resisted in seizing, or in endeavouring to seize, any prohibited or run Goods, from Persons passing with prohibited or uncustomed Goods, and arm'd with Guns, Pistols, Cutlasses, or other offensive Weapons, may oppose force to force; and if such Officer or his Assistant is carried before any Justice for wounding or killing any such Person, the Justice is enjoin'd and required to admit such Officer and his Assistant to Bail, who may plead the General Issue, and give this Act and the special Matter in Evidence.

By 6 G. I. cap. 21. sect. 3. eight Persons or more forcibly hindering or beating the Officers of the Customs, or their Assistants, in the due Execution of their Office, being convicted, may be transported for 7 Years.

Strong-Waters, either Foreign or British, or any foreign exciseable Liquors, which, by any Officer or Officers of Customs or Excise, shall or may be seized by virtue or in pursuance of this or any other Act or Acts now in force, or hereafter to be made, or shall by Force or Violence, rescue, or shall cause or procure to be rescued, any Brandy, Arrack, Rum, Spirits, or Strong-Waters, British or Foreign, or any foreign exciseable Liquors, after the same shall have been seized by such Officer or Officers, as aforesaid, or shall attempt or endeavour so to do, or shall, at or after such Seizure, stave, break, or otherwise destroy or damage any Cask, Vessel, or Bottle, containing such Brandy, Arrack, Rum, Spirits, or Strong-Waters, British or Foreign, or such foreign exciseable Liquor, the Party or Parties so offending, shall, for every such Offence, forfeit and lose the Sum of Forty Pounds.

or in rescuing or causing to be rescued, any Brandy, &c. whether British or Foreign, when seized,

or who shall endeavour, at or after such Seizure, to stave or destroy the Cask containing such Brandy, &c. shall forfeit 40 l.

XXI. And be it further enacted by the Authority aforesaid, That if any Action or Suit shall be commenced

and the General Issue may be pleaded;

by any Person molested for having done any Thing in pursuance of this Act, which he may give in Evidence, with the special Matter:

commenced against any Person or Persons for any Thing done in Pursuance of this Act, that the Defendant or Defendants in such Action or Suit, may plead the General Issue, and give this Act, and the special Matter in Evidence, at any Trial to be had thereupon, and that the same was done in Pursuance and by Authority of the said Act; and if it shall appear so to have been done, then the Jury shall find for the De-

See 11 G. I. cap. 29. sect. 4.

And 2 G. II. cap. 28. sect. 6. whereby Persons resisting Officers, or rescuing or destroying Liquors after seized, forfeit 40 l.

and if the Party is nonsuited, or he shall discontinue his Action after the Defendants Appearance, or there shall be Judgement upon any Verdict for the Defendant,

the Plaintiff shall be nonsuited, or discontinue his Action, after the Defendant or Defendants shall have appeared, or if Judgement shall be given upon any Verdict or Demurrer against the Plaintiff, the Defendant or Defendants shall and may recover treble Costs, and have the like Remedy for the same, as the Defendant or Defendants hath or have in other Cases by Law.

he shall recover treble Costs,

and this Act is to continue in Force for Two Years

XXII. Provided always, and it is hereby further enacted by the Authority aforesaid, That this present Act shall continue and be

*This Act has been
several Times con-
tinued by different
Acts of Parliament,
and it is now in
force to Michaelmas,
1742. by an Act
made in the 3d
Year of His present
Majesty.*

*See 8 G. II Page 294.
of the Parliament
Edition of the Sta-
tutes of that Year.*

be in Force for the Space of Two
Years, commencing from the
Twenty fifth Day of March,
One thousand seven hundred and
twenty two, and from thence
to the End of the then next
Session of Parliament, and no
longer.

from the 25th
of March, 1722.

Anno

Anno octavo

ANNÆ Regina.

Omitted: Anno octavo Annæ Regina. Pag. 363.

C A P. VII.

An Act for granting to Her Majesty new Duties of Excise, and upon several imported Commodities, and for establishing a yearly Fund thereby, and by other Ways and Means, to raise Nine hundred thousand Pounds by Sale of Annuities, and (in Default thereof) by another Lottery, for the Service of the Year One thousand seven hundred and ten.

[That is, so much thereof as relates to the Duties of Excise.]

By this Act new Duties of Excise are granted towards answering the necessary Supplies for prosecuting

IN MOST Gracious Sovereign, we Your Majesty's most dutiful and loyal Subjects, the Commons of Great Britain in Parliament assembled, being desirous, by the most easy and effectual Ways and Means, to raise the necessary Supplies for prosecuting the

E X C I S E,

the present War, in which Your Majesty is engaged, and for enabling Your Majesty, at the End thereof, to establish a good and lasting Peace, have, for that End and Purpose, given and granted, and do by this Act give and grant unto Your Majesty the several Rates, Duties, Impositions, and Sums of Money, as well for and upon such exciseable Liquors, as for and upon such Pepper, Raisins, Spices, and Snuff, as are herein after mentioned; and do most humbly beseech Your Majesty, that it may be enacted: And be it enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by Authority of the same, That from and after the Feast of the Annunciation of the Blessed Virgin Mary, which shall be in the Year of our Lord One thousand seven hundred and ten, there shall be, within and throughout the whole Realm of Great Britain, raised, levied, collected, and paid

the present War, and to enable Her Majesty at the End thereof, to establish a good and lasting Peace;

and it is enact-

ed, That from the 25th of March, 1710.

there shall be levied and collected,

during the
Term of 32
Years, the fol-
lowing Rates
upon Beer, Ale,
Cyder, and o-
ther Liquors,
over and above
all other Duties
imposed by any
former Act of
Parliament.

paid unto Her Majesty, Her
Heirs, and Successors, for and
during the Term and Space of
Thirty two Years from thence
next and immediately ensuing,
and fully to be complete and end-
ed, for Beer, Ale, Cyder, and o-
ther Liquors herein after expres-
sed, by Way of Excise, over and
above all Duties, Charges, and
Impositions, by any former Act
or Acts of Parliament set or
imposed, the several Rates and
Duties of Excise herein after
expressed ; that is to say,

For every Bar-
rel of Beer or
Ale above 6 s.
the Barrel, 3 d.

For every Barrel of Beer or Ale a-
bove Six Skillings the Barrel, exclu-
sive of the Duties of Excise, brewed
by the Common Brewer, or any other
Person or Persons, who doth or
shall sell or tap out Beer or Ale
publickly or privately, to be paid
by the Common Brewer, or by
such other Person or Persons re-
spectively, and so proportionably for
a greater or lesser Quantity, *Three*
Pence.

and for every
Barrel of Beer
or Ale of 6 s.
the Barrel or
under, 1 d.

For every Barrel of Six Shilling
Beer or Ale, or under, brewed by
the Common Brewer, or any other
Person or Persons, who doth or shall
sell

fell or tap out Beer or Ale publicly or privately, to be paid by the said Common Brewer, or by such other Person or Persons respectively, as aforesaid, and so proportionably for a greater or lesser Quantity, *One Penny.*

For all *Cyder and Perry* made and sold by Retail, upon every *Hoghead*, to be paid by the *Retailer* thereof, and so proportionably for a greater or lesser Measure, *Five Pence.*

and for every Hoghead of Cyder and Perry made and sold by Retail, 5 d.

For all *Verjuice* made for Sale, upon every *Hoghead*, to be paid by the *Maker* thereof, and so proportionably for a greater or lesser Quantity, *Five Pence.*

and for every Hoghead of Verjuice made for Sale to be paid by the Maker, 5 d.

For all *Metheglin* or *Mead* made for Sale, whether by Retail, or otherwise, to be paid by the *Maker* thereof, upon every *Gallon*, *One Penny.*

and for every Gallon of Metheglin or Mead made for Sale, 1 d.

For and upon every *Barrel* of *Vinegar*, *Vinegar-Beer*, or *Liquors* preparing for *Vinegar*, which shall be brewed or made of any *English* or *Foreign* Materials, by any *Person*

and for every Barrel of Vinegar, or Liquors preparing for Vinegar, brewed or made for

or

*Sale by any
Person whatso-
ever, to be
paid by the Ma-
ker, 9 d.*

or Persons whatsoever, for Sale, and
so in proportion for a greater or
lesser Quantity, to be paid by the
Maker thereof, Nine Pence.

*and for every
Gallon of
Strong Waters
made for Sale,
1 d.*

For every Gallon of Strong-Wa-
ters or Aqua Vitæ, made for Sale,
to be paid by the Maker thereof,
One Penny.

*and for every
Gallon of Spi-
rits made from
Wine or Cyder
imported, 2 d.*

And for every Gallon of Spirits,
made in Great Britain, of any kind
of Wine or Cyder imported, Two
Pence.

*And these Du-
ties are to be
raised by such
Ways and un-
der such Penal-
ties, and*

II. And be it enacted by the
Authority aforesaid, That the
said several Rates, Duties, and
Impositions upon Beer, Ale, Cy-
der, and other Liquors aforesaid,
and all Arrearages thereof, be
raised, levied, collected, and paid
unto Her Majesty, Her Heirs,
and Successors, during the said
Space and Term of Thirty two
Years, in the same Manner
and Form, and by such Rules,
Ways, and Means, and under
such Penalties and Forfeitures,
and with such Power of Mitiga-
tion, and other Powers, and
with such Allowances, as any the
Duties

*with such Pow-
er of Mitigati-
on, and such
Allowances,*

EXCISE,

Duties of Excise upon Beer, Ale, or other Liquors, are by any Act or Acts of Parliament or Law whatsoever, now in Force, enacted, appointed, or allowed to be raised, levied, collected, managed, recovered, and paid; and that so much of the said Acts as are now in Force, for the raising, levying, collecting, paying, or answering the said Duties of Excise, or any of them, formerly granted, shall be continued and revived, and be practised, put in Execution, and observed, in and for the raising, levying, collecting, managing, adjudging, and answering the said Duties of Excise, by this Act granted, for and during the said Term of Thirty two Years, and all Arrearages thereof, for the Purposes in this Act expressed, as fully and effectually as if the same were particularly and at large re-enacted in the Body of this present Act.

as any of the Duties of Excise upon Beer, Ale, &c. may be levied, by any Law now in Force,

and all such Powers are hereby continued, as if particularly repeated.

III. And be it further enacted by the Authority aforesaid, That for the Barrel of Two-peny Ale, mentioned and described in the

And for every Barrel of Two-peny Ale described in the 7th Article of the

Seventh

Treaty of Union is to be charged in such a proportional Part of 3 d. as 2 s. :: 4 s. 9 d. over and above the Duties wherewith it is charged in that Article.

seventh Article of the Treaty of Union, there shall be only paid and charged, by Virtue of this Act, such a proportional Part of three Pence, as two Shillings bears to four Shillings and nine Pence, over and above the other Duties wherewith the said Barrel of Ale is charged in the said Article.

And all Vinegar made and used in preparing Pickles for Sale, is liable to the Duties imposed on Vinegar, by this and all former Acts, and such Persons so making and using the same, are to be deem'd Makers of Vinegar for Sale;

IV. And whereas it may be doubted, whether such Persons as make Vinegar, and use the same in the preparing or making of Pickles for Sale, are Vinegar-makers, within the Meaning of this and the other Acts relating to the Duties upon Vinegar; it is hereby declared, That from and after the Commencement of this Act, the Vinegar so made and used is and shall be liable to the Duties by this Act, and the former Acts, whereby the Duties on Vinegar are imposed, and the said Persons shall, to all Intents and Purposes, be deemed and taken to be the Makers of Vinegar for Sale, within the Meaning of the same Acts.

By the 10 & 11 W. III. Ante 219. It is directed, that 34 Gallons, according to the Standard Ale Quart in the Exchequer, shall be returned for a Barrel of Vinegar.

See before Page 215. What shall be deem'd Liquors preparing, for Vinegar.

See the Notes Ante 210.

V. Provided always, That no-
 thing in this or any other Act
 shall extend, or be construed to
 extend, to charge with this or
 any other Duty, such Vinegar
 as shall be made by the Manu-
 facturers of White Lead only,
 and used and consumed by
 themselves, in the making and
 preparing the same, and to no
 other Use whatsoever; never-
 theless, such Makers of Vine-
 gar, so used in the preparing
 of White Lead (in case they
 shall sell or deliver out any
 Vinegar whatsoever by them
 made, to any Person or Per-
 sons, or imploy the same for any
 other Use) shall from hence-
 forth be chargeable with all
 Duties payable to Her Ma-
 jesty by Vinegar-makers, for all
 Vinegar by them made, or to
 be made.

But such Vine-
 gar as is made
 by the Manu-
 facturers of
 White Lead,
 and used by
 them in pre-
 paring the
 same, and for
 no other Use,
 is not liable to
 any Duty;

but if they sell
 any such Vine-
 gar, it is
 chargeable
 with all the
 Duties,

VI. And be it enacted and de-
 clared by the Authority aforesaid,
 That all the said several Duties
 arising by this Act upon ex-
 ciseable Liquors in that Part
 of Great Britain called England,
 Wales, and the Town of Berwick
 upon Tweed, shall, from time to
 time

and the Duties
 imposed by this
 Act, which
 shall arise in
 England, or
 Scotland are
 to be under the
 Management

of the respective Commissioners of Excise,

time, be under the Management and Government of the Commissioners of Excise in England for the time being; and the said Duties upon exciseable Liquors to arise in Scotland, shall, from time to time, be under the Management and Government of the Commissioners of Excise in Scotland, for the time being; and that such of the Duties imposed by this Act upon imported Commodities as shall arise in England, Wales, and the Town of Berwick upon Tweed, shall be under the Management and Government of the Commissioners of the Customs in England for the time being; and such of the said Duties on imported Commodities as shall arise in Scotland, shall be under the Management and Government of the Commissioners of the Customs in Scotland for the time being: And that the Commissioners of Excise in England, and the Receiver General of the Customs in England for the time being, shall pay all the Monies that they respectively shall receive of the said Duties (the necessary Charges of receiving,

and the Duties which shall arise upon Goods imported into England or Scotland, are to be under the Management of the respective Commissioners of the Customs:

And the Monies arising by these Duties

E X C I S E,

receiving, levying, managing, (the Charges of Management excepted) paying, and accounting for the same, excepted) into Her Majesty's Receipt of Exchequer, distinct and apart from all other Branches of the publick Revenue, weekly, (to wit) on Wednesday, in every Week, if it be not an Holy-day, and if it be, then on the next Day after, that is not an Holy-day, for the Purposes in this Act expressed, and under the Penalties, Forfeitures, and Disabilities herein after mentioned ; and that such of the said Rates, Duties, and Sums of Money by this Act imposed, as shall arise in Scotland, (the necessary Charges of receiving, levying, managing, paying, and accounting for the same, excepted) shall from time to time be transmitted and paid by the Commissioners of Excise, and Receiver General of the Customs in Scotland, for the time being, respectively, into the Receipt of Her Majesties Exchequer in England, distinct and apart, as aforesaid, for the Purposes in this Act expressed, and under the Penalties

is to be paid in-
to the Exche-
quer,

apart from all
other Branches
of the publick
Revenue,

for the Purpo-
ses in this Act
expressed,

under the like
Penalties, For-
feitures and
Disabilities,

ties, Forfeitures, and Disabili-
ties herein after mentioned.

VII. And to the end all the Mo-
nies to arise by this Act, may be
duly and certainly raised, and
brought into the said Receipt of
Exchequer for the Purposes a-
foresaid; it is hereby further en-
acted by the Authority aforesaid,
That from time to time, during
the Continuance of this Act, there
shall be appointed such, and so
many Commissioners of the Cu-
stoms and Excise, and other Of-
ficers, as shall be proper and ne-
cessary for the raising and levy-
ing the respective Duties and
Sums of Money by this Act grant-
ed or chargeable, and for keep-
ing and rendring the Accounts
of the same; and that all Re-
ceivers General, Collectors, and
other Officers, who are or shall
be concerned in the raising, col-
lecting, receiving, and paying
the said respective Duties hereby
granted, or any of them, and
keeping and rendring the several
Accounts thereof, shall perform
the several Duties therein, as
to them respectively shall apper-
tain, under such and the like Pe-

nalties, Forfeitures, and Disabilities for any Offence or Neglect therein, or for detaining, diverting or misapplying any part of the said Monies, as are prescribed, and to be inflicted by Virtue of an Act of Parliament made and passed in the Ninth Year of the Reign of His late Majesty King William the Third, [intituled, An Act for raising a Sum not exceeding Two Millions, upon a Fund for Payment of Annuities, after the Rate of eight Pounds *per Centum, per Annum*, and for settling the Trade to the *East-Indies*] for the like Offence or Neglect relating to the Duties on Salt, and upon Stamp Uel-lum, Parchment, and Paper, thereby granted or referred unto, or for detaining, diverting, or misapplying any part of the Monies which were granted or appropriated by the Act last mentioned.

for any Neglect therein;

or for detaining or misapplying any Part of the Money arising by this Act,

as are inflicted by an Act made in the 9th Year of His late Majesty King William the Third.

Anno

Anno duodecimo

ANNÆ Reginae.

CLA P. XVIII. Sect. II.

An Act for the preserving all such Ships, and Goods thereof, which shall happen to be forced on Shore, or stranded upon the Coasts of this Kingdom, or any other of His Majesty's Dominions.

[That is, so much of it as relates to Salvage.]

I. **A**ND for the Encouragement of such Persons as shall give their Assistance to such Ships or Vessels, so in Distress, as aforesaid, be it further enacted, That the said Collectors of the Customs, and the Master or commanding Officer of any Ships or Vessels, and all others, who shall act or be employed in the preserving of any such Ship or Vessel

By 5 G. I. Post. 482.
Goods saved out of any stranded Ship after Salvage and Charges paid, are liable to Customs and other Duties, as if they had been regularly imported.

This Act directs that reasonable Satisfaction shall be made,

See the Directions given by the Acts of the 12 Ann. sess. 2. cap. 18. sect. 1, 2. and the 4 G. I. cap. 12. sect. 1.

If Application is made by the Commander of any Ship stranded, or being in Danger of stranding, that the Sheriffs, Justices of the Peace, &c. and Officers of the Customs, may summon Persons to assist in preserving such Ships and Cargoes, &c.

And how Persons acting in the Preservation of such Ships, are to be rewarded.

And by the Act 12 Ann. sess. 2. cap. 18. sect. 5.

Holes made in the Bottoms, &c. of Ships in Distress, the Pump taken away, or any Thing done, tending to the Destruction thereof, the Persons so offending are made guilty of Felony, without Benefit of Clergy.

in Distress as aforesaid, or their Cargoes, shall within thirty Days after the Service performed, be paid a reasonable Reward for the same, by the Commander, Master, or other superior Officer, Mariners or Owners of the Ship or Vessel, so in Distress, as aforesaid, or by the Merchant, whose Ship, Vessel, or Goods shall be so saved, as aforesaid; and in Default thereof, the said Ship, Vessel or Goods, so saved, as aforesaid, shall remain in the Custody of such Officer of the Customs, or his Deputy, until such time that all Charges shall be paid, and until the said Officer of the Customs, or his Deputy, and the said Master or other Officer of the Ship or Vessel, and all others, so employed, as aforesaid, shall be reasonably gratified for their said Assistance and Trouble, or good Security given for that purpose to the Satisfaction of the several Parties that are to receive

to all Persons concern'd in preserving any Ship or Vessel in Distress,

and in Default thereof,

such Ship, Vessel, or Goods, may be secured by the Officer of the Customs, or his Deputy, till all Charges shall be paid, and such Satisfaction shall be made,

or good Security given for that purpose,

receive the same ; and that in case after such Salvage, the Commander or other superior Officer, Mariners, or Owners of such Ship or Vessel, so saved, as aforesaid, or Merchant whose Goods shall be so saved, as aforesaid, shall disagree with the said Officer of the Customs, or his Deputy, touching the Monies deserved by any of the Persons so imploied, as aforesaid ; it shall be lawful for the Commander of such Ship or Vessel so saved, or the Owner of the Goods, or the Merchant interested therein, and also for the said Officer of the Customs, or his Deputy, to nominate Three of the neighbouring Justices of the Peace, who shall thereupon adjust the Quantum of the Monies or Gratuities to be paid to the several Persons acting or being imploied in the Salvage of the said Ship, Vessel, or Goods ; and such Adjustments shall

And in case any Dispute shall arise what shall be a reasonable Gratuity to the Persons so imploied,

Three of the neighbouring Justices of the Peace may adjust the Quantum of the Gratuities to be paid,

whose Adjustment

EXCISE,

shall be binding to all Parties, and shall be recoverable in an Action at Law, to be brought in any of Her Majesty's Courts of Record, by the respective Persons to whom the same shall be allotted by the said Justices of Peace; and in case it shall happen, that no Person shall appear to make his Claim to all or any the Goods that shall be saved, that then in such Case, the Chief Officer of the Customs of the nearest Port to the Place where the said Ship or Vessel was so in Distress, as aforesaid, shall apply to Three of the nearest Justices of Peace, who shall put him or some other responsible Person in Possession of the said Goods, such Justices of Peace taking an Account in Writing of the said Goods, to be signed by such Officer of the Customs; and if the said Goods shall not be legally claimed within the Space

shall be binding
to all Parties;

and if no Person
makes Claim
to all or any
Part of the
Goods so saved,
Three of the
nearest Justices
of the Peace to
the Place

where the Ship
was in Distress,
upon Applica-
tion of the
Chief Officer of
the Customs,
of the nearest
Port, &c.

may put such
Officer, &c in
Possession of
such Goods,
taking an Ac-
count of them
in Writing, to
be sign'd by the
Officer of the
Customs;

and if such
Goods shall not
be claim'd
within 12
Months,

Space

by the rightful
Owner,

if perishable,
they shall be
sold forthwith

and after all
Charges de-
ducted,
the Money ari-
sing by such
Sale shall be
transmitted in-
to the Exche-
quer,

for the Benefit
of the Owner,
when he ap-
pears.

Space of Twelve Months next
ensuing, by the rightful Own-
er thereof, then publick Sale
shall be made thereof, and if
perishable Goods, forthwith to
be sold, and after all Charges
deducted, the Residue of the Mo-
nies arising by such Sale, with
a fair and just Account of the
whole, shall be transmitted to
Her Majesty's Exchequer, there
to remain for the Benefit of the
rightful Owner when appearing,
who upon Affidavit or other Proof
made of his or their Right or
Property thereto, to the Satis-
faction of One of the Barons of
the Coif of the Exchequer, shall
upon his Order, receive the
same out of the Exchequer.

By the 5 G. 1.
Post. 482. Goods sav-
ed out of any strand-
ed Ship after Sal-
vage and other
Charges paid, are
made liable to Cu-
stoms and other Du-
ties, as if they had
been regularly im-
ported.

This Act made perpetual by
4 Geo. I. cap. 12.

Anno

Anno quinto

GEORGH I. Regis.

C A P. XI. Sect. 2, 13.

An Act against clandestine running
of uncustomed Goods, and for
the more effectual preventing of
Frauds relating to the Customs.

*[That is, so much of it as relates to
Rum imported in Casks under Twen-
ty Gallons ; and to Foreign Goods
taken in at Sea by any Collier, &c.
to be landed or put on Board any o-
ther Vessel, without Payment of the
Duties.]*

I. **A**ND whereas Rum is now imported in much greater Proportions than formerly : And whereas the importing thereof in small Casks or Vessels is many Times done with design that the same may more easily, privately, and clandestinely be carried off and conveyed without paying the Duties :
For

This Act re-
cites the Incon-
veniencies at-
tending the Im-
portation of
Rum in small
Casks, and
directs, That

For Remedy whereof, be it enacted by the Authority aforesaid,

That if after the Twenty ninth Day of September, One thousand seven hundred and nineteen, any Rum shall be imported or brought into Great Britain, or into any Port, Harbour, Haven or Creek thereof, in any Cask or Vessel, not containing Twenty Gallons at the least (excepting only for the Use of the Seamen then belonging to and on Board such Ship or Vessel) all such Rum, or the Value thereof, shall be forfeited; nevertheless if it shall be made appear, to the Satisfaction of the principal Officers of the Customs at the Port of Importation, that such Rum, so imported

in small Casks, was for the Use of the Master or Seamen belonging to the Ship or Vessel in the Voyage, or imported by Merchants or Traders, without Fraud or Concealment, that then and in every such Case

By the 9 G. II. Post. 684. All Vessels arriving from Foreign Parts having on Board 6 lb. of Tea, or Brandy, Rum, &c. in Casks under 60 Gallons (except for the Use of the Seamen on Board, allowing 2 Gallons for each Seaman) which shall be found at Anchor, or hovering within 2 Leagues of the Shore, or discovered to have been within the Limits of any Port, and not proceeding in her Voyage (unless in case of Necessity) Such Goods with the Package shall be forfeited, whether Bulk shall have been broken or not.

See before Page 121, 256, 287, 426.

This Clause continued 9 G. I cap. 8. sect 8. 2 G. II. cap. 8. sect. 3.

the

from and after the 29th of September, 1719. no Rum shall be imported in Casks under 20 Gallons,

unless such Rum was for the Use of the Master or Seamen in the Voyage, and imported without Fraud or Concealment;

the said Officers are hereby im-
powered and directed to admit
such Rum to an Entry, and cause
the Duties thereof to be accept-
ed, instead of the Forfeiture
thereof before mentioned; any
thing herein contained to the
contrary notwithstanding.

II. And be it further enacted
by the Authority aforesaid, That
in case any Foreign Goods,
Wares, or Merchandizes, shall,
after the five and twentieth
Day of March, One thousand
seven hundred and nineteen, by
any Collier, Fisher-Boat, or other
coasting Vessel or Boat, be tak-
en in at Sea, or out of any
Ship or Vessel whatsoever, in
order to be landed or put into
any other Ship, Vessel, or Boat,
within the Limits of any Port,
without Payment of the Cu-
stoms and other Duties due and
payable for the same, such Goods,
Wares, and Merchandizes shall
be forfeited, and the Master of
such Collier, Fisher-Boat, or
other

and in every
such Case it
may be admit-
ted to an Entry,
and is not for-
feited.

*Post. 686. 9 G. II.
Any Foreign Goods
taken in or put out of
any Vessel within 4
Leagues of the Brit-
ish Coasts, without
Payment of the Du-
ties, are forfeited,
and the Master of
the Vessel so unship-
ping, or receiving such
Goods, shall forfeit
treble the Value there-
of, and the Vessel
into which the Goods
are put is forfeited,
if it is above 100 Tuns.*

And it is en-
acted, That
from and after
the 25 March,
1719. if any
Foreign Goods
taken in at Sea
by any Collier,
&c. from any
Ship or Vessel
to be landed or
put on Board
any other Vef-
sel without
Payment of the
Duties,

such Goods, &c.
shall be for-
feited;

other coasting Vessel or Boat, shall forfeit treble the Value of such Goods, unless in case of Necessity, which such Master shall immediately give Notice of, and make Proof before the Chief Officers of the Customs of the first Port of this Kingdom where he shall arrive; and the Master, Purser, or other Person taking charge of the Ship or Vessel, out of which such Goods shall be taken in at Sea, unless in case of Necessity, as aforesaid, shall forfeit treble the Value of such Goods so unshipt; one Moiety of which Forfeiture to be for the Use of His Majesty, His Heirs, and Successors, and the other Moiety to him, her, or them, who will inform or sue for the same, and shall and may be recovered in like Manner as is herein after mentioned.

and the several Masters of such Vessels taking in or removing such Goods, shall

forfeit treble the Value of the Goods so unshipt or received, unless in case of Necessity, one Moiety to the King,

the other to the Informer.

This Clause continued by 9 G. I. cap. 8. sect. 8. 2 G. II. cap. 28. sect. 3.

Anno

Anno quinto

GEORGII I. Regis.

Sect. XIII.

III. **A**ND whereas an Act was made in the Twelfth Year of the late Queen, intituled, *An Act for the preserving all such Ships, and Goods thereof, which shall happen to be forced on Shore, or stranded upon the Coasts of this Kingdom, or any other of Her Majesty's Dominions, wherein is recited (amongst other things) That many Ships of Trade, after all their Dangers at Sea escaped, have unfortunately, near Home, run on Shore, or been stranded on the Coasts thereof, and been barbarously plundered by His Majesty's Subjects, and their Car-goes imbezzled; and when any Part has been saved, it has been swallowed up by the exorbitant Demands for Salvage, to the great Loss of His Majesty's Revenue, and Damage of His Majesty's Trading Subjects; and therefore*

This Clause recites the 12 Ann. in relation to Goods which have been saved out of stranded Ships.

Anno 5 Georgii I. Regis.
 therefore it is by the said Act
 (among other Things) enacted,
 That such Ships, Vessels or
 Goods so to be saved, as therein
 is mentioned, shall remain in the
 Custody of the Officer of the
 Customs, or his Deputy, for the
 Purposes of the said Act; and if
 such Goods shall not be legally
 claimed by the rightful Owner
 within the time therein limited,
 that then publick Sale shall be
 made thereof (and if perishable
 Goods, forthwith to be sold)
 and after all Charges deducted,
 the Residue of the Monies arising
 by such Sale, with a fair and just
 Account of the whole, shall be
 transmitted to his Majesty's Ex-
 chequer, there to remain for the
 Benefit of the Owner; which Act
 was made perpetual by another Act
 of the fourth Year of His Maje-
 sty's Reign, made in that be-
 half: And whereas from the want of

b b

express

which Act was
 made perpetu-
 al by the 4 G. I.

express Words, whereby to subject stranded Goods so saved to the Payment of Customs, and other Duties, a Doubt has arisen, whether such Goods are liable to pay the same, to the great Loss of His Majesty's Revenue, and contrary to the true Intent and Meaning of the said Acts: Be it therefore enacted and declared by the Authority aforesaid, That all Goods, Wares, and Merchandizes, which from and after the five and twentieth Day of March, One thousand seven hundred and nineteen, shall be saved out of any Ship or Vessel, that shall happen to be forced on Shore, or stranded upon the Coasts of this Kingdom (not being wreck'd Goods, or Jetsham, Flotsham, or Lagan) shall, after Charges of Salvage and other Charges paid, as aforesaid, be subject and liable to the Payments of the like Customs and other Duties,

*By the 12 Anne,
Ante 472, 3. It is
directed how Sal-
vage is to be adjust-
ed.*

and removed
Doubt, whe-
ther stranded
Goods so saved
were liable to
any Duty:

And enacts,
That all Goods
saved out of a-
ny stranded
Ships, after
Salvage and
Charges paid,
shall be liable
to Customs,
&c.

as if
been
impo-

Anno 5 Georgii I. Regis:

483

Duties, with such Drawbacks upon Exportation, and the like Allowances and Abatements, as such Goods, Wares, or Merchandizes would, by any Law or Laws now in force, be liable unto; and entitled to have, in case the same were regularly imported; any thing in the aforesaid Act, or any other Act, to the contrary notwithstanding.

as if they had
been regularly
imported.

h h 2

Anno

Anno undecimo
GEORGH I. Regis.

C A P. XXX.

An Act for more effectual preventing Frauds and Abuses in the Publick Revenues ; for preventing Frauds in the Salt Duties, and for giving Relief for Salt used in the curing of Salmon and Codfish, in the Year One thousand seven hundred and nineteen, exported from that Part of *Great Britain*, called *Scotland* ; for enabling the Insurance Companies to plead the General Issue in Actions brought against them ; and for securing the Stamp Duties upon Policies of Insurance.

[That

[That is, so much as relates to the more effectual preventing Frauds and Abuses in the publick Revenues of Excise.]

I. **W**hereas, notwithstanding the many good Laws, which have been made and passed for preventing of Frauds and Abuses in His Majesty's Duties of Excise, and other His Majesty's Duties, which have been put under the Receipt and Management of the respective Commissioners of Excise in Great Britain, the several and respective Revenues, arising by and from the said several and respective Duties, are very much lessened by the clandestine and collusive Importation of Brandy, Arrack, Rum, Spirits, and Strong Waters, Coffee, Tea, Cocoa-Nuts, and Chocolate, into this Kingdom of Great Britain, from Parts beyond the Seas, without Payment of any of the Duties by Law chargeable on the same, and the fair Dealers in the said Commodities much prejudiced in their Trade therein: For Remedy whereof be it enacted by

This Preamble
recites the
great Prejudice

the Revenues
of Excise, and
the fair Trader,
by the clande-
stine and collu-
sive Importati-
on of Brandy,
and other
Goods:

for Remedy
thereof, it is
enacted,

By the 9 G. II.
 10th. 698. Any Officer of the Customs or Excise producing his Deputation, may go on board any Coast-
 ing Vessel, and search the Cabin, &c.
 for prohibited or uncus-
 tom'd Goods, and continue on board during the Vessel's stay in any Port, and the Person obstruct-
 ing such Officer forfeits 100 l.

See before the 8 G. I.
 Page 453, what is necessary to be done by every Master carrying Goods Coast-
 wise, and what Goods must be removed by Coast
 Cocket.

See the 13 & 14
 Car. II. cap. 11.
 sect. 3, 4. what Rules Captains, Masters, Purfers, &c, taking charge of Ships of War be-
 longing to His Majesty, or any Foreign Prince or State, which have on Board Goods for Mer-
 chandize, outward or inward bound, are obliged to ob-
 serve, in relation to the entering, &c. of such Goods;

and the Power of Custom-house Of-
 ficers to search and continue on Board such Ships, and bring on Shore pro-
 hibited and uncu-
 stomed Goods.

by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons in this present Parliament assembled, and by the Authority of the same, That from and after the Twenty fourth Day of June, One thousand seven hundred and twenty five, it shall and may be lawful to and for the Officers of His Majesty's Revenue of Excise, or any of them, to go on board and enter into any Ship or Vessel whatsoever, which shall be within the Limits of any of the Ports of this Kingdom, and to continue on board the same, and to rummage and search in like Manner, as the Officers of the Customs may now legally do, for all such Arrack, Rum, Brandy, Spirits, or Strong Waters, or other exciseable Liquors whatsoever, and for all Coffee, Tea, Cocoa-Nuts, Chocolate and Cocoa-Paste, and to seize, for His Majesty's Use, as well all such of the said Commodities, as shall be there found

That from and after the 24th of June, 1725, any Officers of Excise may go on board any Ship or Vessel, to search for Brandy, &c. as Customhouse Officers now legally may,

and to seize such Goods there found, which by any Laws

are declared to
be forfeited,

together with
the Package
containing the
same,

found, as by the Laws there-
unto respectively relating shall
be forfeited, together with the
Casks, Boxes, Chests, Bags,
or other Package containing the
same, and in like Manner to
seize such of the Commodities
aforesaid, every or any of them,
as before due Entry thereof with
the proper Officer or Officers,
and without paying or securing
the Duties on the Importation
thereof, shall be found unship-
ping or unshipped out of such
Ship or Vessel, to be laid on
Land without Entry and Pay-
ment of the Duties due for the
same respectively, together with
the Casks, Chests, Boxes,
Bags, or other Package what-
soever containing the same.

By the 8 G. I.

Ante 454. 5. It is de-
clared, that all
Brandies, or other
exciseable Liquors,
which by any Act
now in force, or here-
after to be made,
shall be declared to
be forfeited, may be
seized, together with
the Cask and Pack-
age containing the
same, by any Offi-
cer of the Customs or
Excise.

See before the 6 G. I.
Page 400. the Offi-
cers Power to enter
Warehouses made use
of by any Distillers
or Dealers in Bran-
dy.

and special War-
rants may be
granted to any
Officer of Ex-
cise to search a-
ny Place what-
soever, for
Brandy, &c.
fraudulently
hid, but if in
the Night time
in the Presence
of a Constable,

II. And it is hereby further en-
acted by the Authority aforesaid,
That in case any Officer or Of-
ficers for the the said Duty of Ex-
cise shall have cause to suspect
that any Foreign Brandy, Ar-
rack, Rum, Spirits, or Strong
Waters, shall be fraudulently
hid or concealed in any Place
whatsoever, either entred for
keeping

And by the 9 G. II.
Post. 610. Officers
have Power to enter
Warehouses, &c. used
by any Retailers of
spirituous Liquors.

See other Notes in
Pages 103, 147, 158.
relating to the
Power of Officers to
enter Distillers
Ware-houses, &c.

keeping the same, as aforesaid,
or not entred, with an Intent
to defraud his Majesty of the
Duties thereon, then and in
such case, if such Place shall be
within the Cities of London or
Westminster, or within the Limits
of the weekly Bills of Morta-
lity, upon Oath made by such
Officer or Officers before the
Commissioners of Excise for the
time being, or any Two or more
of them, or in case the same shall
be in any other Part of Great
Britain, upon Oath made by such
Officer or Officers before One
or more Justice or Justices of
the Peace for the County, Ri-
ding, Division, or Place, where
such Officer or Officers shall sus-
pect the same to be hid or con-
cealed, setting forth the ground
of his or their Suspicion, it
shall and may be lawful to and
for the said Commissioners, or
Justice or Justices of the Peace
respectively, before whom such
Affidavit or Affidavits shall be
made, if he or they shall judge
it reasonable, by special War-
rant or Warrants under his and
their

upon Oath
made by such
Officer, if with-
in the Bills of
Mortality, be-
fore any two or
more of the
Commissioners
of Excise,

and if in any
other Part of
Great Britain,
upon Oath
made by such
Officer before
any one or
more Justices
of the Peace,

by which Oath,
the Officer must
set forth the
ground of his
Suspicion;

And if the Ju-
stices of the
Peace, or the
Commissioners
of Excise,
should grant a
Warrant to
search, it must
be under their
respective
Hands and
Seals;

their respective Hands and
Seals, to authorize and im-
power such Officer or Officers,
by Day or by Night, but if in
the Night-time, in the Presence
of a Constable, or other lawful
Officer of the Peace, to enter
into all and every such Place or
Places, where he or they shall
so suspect such foreign Brandy,
Arrack, Rum, Spirits, or
Strong-Waters, shall be so
fraudulently hid or concealed, and
seize and carry away all such fo-
reign Brandy, Arrack, Rum,
Spirits, or Strong-Waters,
which he or they shall then and
there find so fraudulently hid
and concealed, as forfeited, to-
gether with all the Casks or o-
ther Vessels and Things, where-
in the same shall be contained;

and every Per-
son obstructing
such Officer,
forfeits 100 l.

and if any Person or Persons
whatsoever shall obstruct, oppose,
molest, let, or hinder any Officer
or Officers of or for the said Du-
ties, or any of them, in the do-
ing, performing, or executing
any of the Powers or Authori-
ties by this Act given to such Of-
ficer or Officers, every such Per-
son

*See Post. 509 the Pe-
nalty upon the Con-
stable, if he refuse
to go.*

*By the 9 G. II.
Post. 692. Prosecu-
tions for assaulting
Officers of the Cu-
stoms or Excise may
be tried in any Coun-
ty.*

son or Persons offending therein shall, for every such Offence, forfeit and lose the Sum of One hundred Pounds.

See the 6 G. II.

Post. 589 the Clause in relation to hawking Brandy, &c. about the Streets.

By the 9 G. II.

Post. 617. Persons selling of Brandy, or spirituous Liquors, in any other Places than such as are allowed by that Act, (which are enter'd Places only) are deem'd Hawkers, and they are subject to a Penalty of 10 l. and any Justice of the Peace may convict upon his own View or on the Confession of the Party, or by Proof on Oath of One or more Witnesses or Witnesses; and in case the Penalty is not immediately paid on such Conviction, the Party may be sent to the House of Correction for 2 Months, or until he pays the 10 l.

The Act of the 6th of G. I. here refer'd to, is in Page 395.

III. And it is hereby further enacted by the Authority aforesaid,

That from and after the said

Twenty fourth Day of June, One

thousand seven hundred and

twenty five, no Arrack, Bran-

dy, Rum, Spirits, or Strong-

Waters, whether British or Fo-

reign, shall be sold, uttered, or

exposed to Sale, either by

Wholesale or Retail, but when

the same shall be in some or one

of the Warehouses, Store-

houses, Rooms, Shops, Cel-

lars, Vaults, or other Places,

entered or to be entered in pur-

suance of an Act of Parliament

made in the Sixth Year of the

Reign of His present Majesty,

intituled, An Act for preventing

Frauds and Abuses in the Publick

Revenues of Excise and Customs,

Stamp Duty, and House Money, on

pain of forfeiting all such Arrack,

Rum, Spirits, and Strong-

Waters, which shall be so sold,

uttered, or exposed to Sale, con-

trary

And no Bran-
dy, &c. whe-
ther British or
Foreign, is to
be exposed to
Sale, but in an
entered Place,

upon pain of
forfeiting the
Brandy, &c.
so sold or ex-
posed to Sale,

and the Casks
containing the
same, over and
above the Pe-
nalty of 40 s.
per Gallon.

trary to the true Intent and
Meaning of this Act, together
with the Casks, Bottles, or o-
ther Vessels containing the same,
over and above the Penalty of
Forty Shillings per Gallon, im-
posed for the said Offence by the
said Act of the Sixth Year of His
Majesty's Reign.

By the 6 G. I.
Ante 402. The Pe-
nalty for selling in
un-entred Places,
was 40 s. for every
Gallon sold, uttered,
or exposed to Sale,
but there was no For-
feiture of the Bran-
dy, &c. exposed to
Sale.

And all Sellers
of Brandy, &c.
having more
than 6 lb. of
Coffee, Tea,
Chocolate, or
Cocoa Nuts, in
their Custody,
shall be deem'd
Dealers in such
Goods.

IV. And be it further enacted
by the Authority aforesaid, That
from and after the said Twenty
fourth Day of June, One thou-
sand seven hundred and twenty
five, all and every Person and
Persons whatsoever, who shall
keep a publick House, Shop,
Cellar, or Warehouse, for sel-
ling of Brandy, Arrack, Rum,
Spirits, or Strong-Waters,
and shall have in his, her, or
their Custody, or in the Custody
of any other Person or Persons
for his, her, or their Use, any
Coffee, Tea, Chocolate, or
Cocoa Nuts, exceeding the
Quantity of Six Pounds of
any of the said Commodities,
shall be deemed and taken to
be Sellers and Dealers in the
said Commodities within the
Meaning

By the 6 G. I.
Ante 404. Every Per-
son having in his Cu-
stody above 63 Gal-
lons of Brandy, is
declared to be a Sel-
ler of, and Dealer in
Brandy.

Meaning of this and the said former Act for charging inland Duties upon Coffee, Tea, and Chocolate.

The intermediate Clauses relating to other Branches of the Revenue, are omitted in this Place, to be printed with the other Acts which relate to those particular Duties.

V. And whereas several Dealers in Brandy, Arrack, Rum, Spirits, and Strong-Waters, Coffee, Tea, and Cocoa-Nuts, in order to secure Quantities of the said Commodities, which have been

And whereas Dealers in Brandy, Coffee, Tea, &c. do frequently take out Permits, to remove

clan-

clandestinely imported, without paying any of the Duties by Law charged thereupon, from being seized, as forfeited for such clandestine Importation thereof, do frequently take out Permits from the Officer or Officers for the said Duties upon Coffee, Tea, and Chocolate, Brandy, Arrack, Rum, Spirits, and Strong-Waters, for the removing of the said Commodities from one Place to another, but in reality do not remove the Commodities from the respective Places they are authorized by such Permit, to remove the same, to the respective Places they are by such Permit authorized to carry the said Commodities unto, but make use of such Permits for securing the like Quantity of Commodities mentioned in such Permits, which have been clandestinely imported, from being seized as forfeited for such clandestine Importation: For Remedy

such Goods from one Place to another, but in reality do not remove them,

but make use of such Permits, to secure from being seized, the like Quantity of such Goods clandestinely imported:

Post. 497. No such Permit shall be taken out but by the Direction in Writing of him from whose Stock such Goods shall be removed.

Ante the 6 G. I. Page 399. No Brandy or Spirits, either British or Foreign, are to be brought into any Warehouse, &c. without Notice to the Officer, and a Permit, upon pain of forfeiting the Brandy, &c.

And by the 9 G. II. Post. 607. No Brandy, or any other spirituous Liquors, are to be brought into the Cellar, &c. of any Retailer of such Liquors, without Notice to the Officer, and a Permit, on pain of forfeiting such Liquors, the Casks containing the same, and the Sum of 20 l.

By the 6 G. I. Ante 403. No Brandy, Rum, &c. exceeding a Gallon, shall be removed without a Permit.

By the 8 G. I. Ante 444. Foreign Brandy, Spirits, or Strong-Waters, received by a Retailer, though less than one Gallon, is forfeited.

If Goods are carried coastwise, see the Notes in Page 453. the 8 G. I.

medy whereof, be it further enacted by the Authority aforesaid, That from and after the said Twenty fourth Day of June, One thousand seven hundred and twenty five, if any Person or Persons whatsoever shall take out any Permit or Permits from the Officers employed in the said Duties, or any of them, for removing of any of the said Commodities from one Place to another; and if, within the Times limited in such Permit or Permits respectively, the Party or Parties, by or for whom such Permit or Permits shall be so taken out, shall not either actually and really send away all the Commodities by such Permit or Permits authorized thereby to be sent away, pursuant to the true Intent and Meaning thereof, or, in Default of so sending away such Commodities, shall not, before the Expiration of the Time limited in and by such Permit

For remedy whereof it is enacted, That every Person, who after the 24th of June, 1725, shall take out any Permit, and not remove the Goods, or return the Permit, within the Time limited, to the Officer who gave it,

Permit and Permits, respectively, return such Permit and Permits to the Officer or Officers, from whom the same was had, then, and in every such respective Case and Cases, the Person or Persons taking out such Permit or Permits, or for whose Use such Permit or Permits shall be taken out, shall, for every Gallon of Brandy, Arrack, Rum, Spirits, and Strong-Waters, and for every Pound Weight of Coffee, Tea, and Cocoa-Nuts, mentioned in such Permit or Permits, and not removed according to the Purport thereof, forfeit and lose treble the Value thereof, to be estimated according to the highest Rate of the like Commodities at the Time when such Forfeiture shall be incurred; and if such Permit or Permits are not so returned, as aforesaid; and in case, upon taking an Account by any of the Officers for the said Duties upon Brandy, &c.

By the 9 G II. Post. 678. Any Brandy, Tea, &c. offered to Sale, (though with a Permit) by any Hawker, Pedlar, or petty Chapman, going from Town to Town, may be seized by the Person to whom it is offered to Sale, &c.

shall forfeit treble the Value of the Goods mentioned in such Permit, to be estimated according to the highest Rate of the like Goods, at the Time of such Forfeiture,

Arrack, Rum, Spirits, and Strong-Waters, and for the said inland Duties of the Stock of the Coffee, Tea, and Cocoa-Nuts, remaining in the Hands or Custody of the Person or Persons; from or out of whose Stock the Commodities, mentioned in such Permit or Permits, as aforesaid, are thereby authorized to be removed, there shall not appear a sufficient Decrease to answer the Removal of the Commodities mentioned in such Permit or Permits, as aforesaid, respectively, then, and in such Case, the respective Person or Persons, from or out of whose Stock the said Commodities, mentioned in the said Permit or Permits, shall be authorized to be removed, shall forfeit and lose the like Quantities of the respective Commodities so permitted to be removed, and not removed according to such Permission, to be seized and taken by the Officers for the said

And if there does not appear to be a sufficient Decrease to answer the Removal, the Officer may seize a like Quantity of the Brandy, Tea, &c.

out of the Stock of the Person who took out the Permit.

said respective Duties, for his Majesty's Use, out of the like Commodities then in the Possession of the Person or Persons forfeiting the same.

VI. Provided always, That no Person or Persons whatsoever shall demand, take, or receive, any Permit or Permits from any Officer or Officers for the said respective Duties, for the Removal of any of the said Commodities from one Place to another, without the special Direction in Writing of the Person or Persons, or the known Servant or Servants of the Person or Persons, from or out of whose Stock the said Commodities are to be removed, upon pain of forfeiting for every such Offence therein the Sum of Fifty Pounds, or, in default of the Payment thereof, shall suffer Imprisonment for and during the Space of Three Months, without Bail or Mainprize.

VII. And for the more effectual discovering and detecting the Running of any Goods, Merchan-

I i

Dizes,

and no Permit shall be demanded for the Removal of any Goods, but by the Direction in Writing, of him, from whose Stock such Commodities are to be removed,

upon pain of forfeiting 50 l. and in default of Payment thereof, shall suffer 3 Months Imprisonment without Bail.

By the 8 Ann cap. 7. sect. 17. Persons knowingly receiving any run Goods, forfeit treble the Value.

By the 8 G. I. Ante 437. Buyers or Receivers of run Goods, knowing the same to be run, and being convicted thereof before one Justice of the Peace, of the Place where run, or of the Place where the Offender is found, forfeit 20 l.

Post. 503. See the Penalties upon the Buyer or Seller of run Goods, knowing them to be such.

And Post. 505. Buyer and Seller not to be both prosecuted for the same Goods, but the first Prosecutor to be acquitted.

And by the 9 G. II. Post. 681, 2, 3. Any Waterman or Porter found carrying prohibited or run Goods, knowing them to be so, shall forfeit treble the Value, and for want of Distress shall be sent to the House of Correction for any time not exceeding 3 Months.

By the 9 G. II. Post. 700. there is a Penalty of 100 l. upon Alehousekeepers, &c. knowingly harbouring any Persons against whom Process has issued for any Offence done to the Prejudice of the Revenue.

izes, and Commodities whatsoever, which are either prohibited to be imported, or which are liable to any Duty or Duties of Customs and Excise, and Inland Duty or Duties, or to any or either of them, be it enacted by the Authority aforesaid, That in case, from and after the said Twenty fourth Day of June, One thousand seven hundred and twenty five, any Person or Persons whatsoever shall knowingly harbour, keep, or conceal, or shall knowingly permit or suffer to be harboured, kept or concealed such prohibited Goods, or run Goods, Wares, Merchandizes, or Commodities whatsoever, liable to any Duty or Duties of Customs, Excise, and Inland Duties, or to any or either of them, the Party or Parties offending therein, whether he, she, or they have or have not, or do or do not claim or pretend to have any Property or Interest in such Goods, Wares, Merchandizes or Commodities so harboured, kept, or concealed, shall, for every such Offence, forfeit and lose all such Goods,

And all Persons harbouring and concealing prohibited or run Goods liable to any Duties, forfeit the Goods, and treble the Value thereof.

And of the forfeit be taken Rate Good like a sold time forfeit

Goods, Wares, Merchandizes, and Commodities whatsoever so harboured, kept, and concealed, and treble the Value thereof.

And the Value of the Goods forfeited is to be taken at the Rate the best Goods of the like Sort are sold at the time of the Forfeiture,

VIII. And it is hereby further enacted and declared by the Authority aforesaid, That the single Value and Worth of such Goods, Wares, Merchandizes and Commodities whatsoever, so forfeited, shall, from time to time, be deemed and taken to be, according to, and at the Rate and Rates, Price and Prices, as the best Goods, Wares, Merchandizes, and Commodities of the like Sorts, Kinds, and Denominations do or shall, at such respective Time or Times, bear and sell for in London.

Ante 495. Where there is a Forfeiture of treble the Value of the Goods, the Value is to be estimated according to the highest Rate of the like Goods at the time of the Forfeiture.

IX. And for the better detecting and discovering the selling or exposing to Sale any Goods, Wares, Merchandizes, or Commodities, which are or shall be prohibited, or which have been or hereafter shall be run, or shall be pretended so to have

E X C I S E,

have been, or to be, be it enacted by the Authority aforesaid, That in case, from and after the said Twenty-fourth Day of June, One thousand seven hundred and twenty five, any Person or Persons whatsoever shall offer or expose to Sale any Goods, Wares, Merchandizes, or Commodities whatsoever, which are or shall be prohibited, or which actually have been, or shall be, or shall, by the Party or Parties so offering or exposing the same to Sale, be pretended to have been run, all such Goods, Wares, Merchandizes, and other Commodities whatsoever, together with the Package whatsoever including and containing the same, shall be forfeited, and shall and may be seized by the Party or Parties, to whom the same shall be so offered or exposed to Sale, or by any Officer or Officers of Customs or Excise; provided, that within the respective Times next after such Seizure herein after men-

and if any prohibited or run Goods are offered to Sale,

or they shall be pretended to have been run, by the Person offering them to Sale, such Goods are forfeited, and may be seized

by the Person to whom they were so offered to Sale, or by any Officer of the Customs or Excise;

*See before Page 437.
the Penalty upon Persons receiving or buying prohibited or run Goods.*

and if such
Goods are seiz-
ed within the
Bills of Mortali-
ty, (then with-
in 24 Hours)

but if out of
the weekly Bills,
(then within 48
Hours)

after such Seiz-
ure ;

if such Goods
are prohibited
or liable only
to Duties of
Customs or
Import Duties,
and not liable
unto any Ex-
cise or Inland
Duties,

mentioned, that is to say, if
such Seizure shall be made in
any Place or Places within
the Limits of the weekly
Bills of Mortality, then and
in such Case, within the Space
of Twenty four Hours ; and
if such Seizure shall be made
in any other Place or Pla-
ces out of the Limits of the
weekly Bills of Mortality,
that then, and in such Case,
within the Space of Forty
eight Hours next after such
Seizure, such Goods, Wares,
Merchandizes, and Commo-
dities so seized, shall, from
Time to Time, be put into,
and be placed, lodged, and se-
cured in manner herein after
mentioned, that is to say, if
such Goods, Wares, Merchan-
dizes, and Commodities are
prohibited, or liable unto, or
chargeable with only Duties
of Customs, or Import Duties,
and are not liable unto, or
chargeable with any Excise, or
Inland Duty or Duties, that
then the same be put into, and
be placed, lodged, and secured

in some Warehouse or Ware-^{they shall be}
houses belonging to his Ma-^{lodged in some}
jesty, under the Care and Ma-^{Warehouse be-}
nagement of some of the Offi-^{longing to the}
cers of his Custom or Import^{Commissioners}
Duties, near to the Place^{of the Customs,}
where the same shall be seized;
and in case such Seizure be
made at a Place too remote
from any such Warehouse, the
same shall be lodged in some
Excise-Office near to the Place
of such Seizure; but if such
Goods, Wares, Merchandizes,
or other Commodities, be liable^{but if liable to}
to any Excise, or Inland Duty^{any Inland Du-}
or Duties, that then, and in^{ties, then in}
such Case, the same, within^{some Office of}
the respective Times afore-^{Excise, or}
said, be put into, and be pla-^{safe Place in the}
ced, lodged, and secured in^{Custody of an}
some Office or Offices of Ex-^{Officer of Ex-}
cise, or for the said Inland Du-^{cise,}
ties, or other safe Place, un-
der the Custody of some Offi-
cer or Officers of Excise, or
for the said Inland Duties,
near to the Place where the
same shall be so seized, as afore-^{near the Place}
said.^{where such Seizure shall be made,}

And

and the Person
offering to Sale
such Goods for-
feits the Goods
and treble the
Value thereof.

X. And be it further enacted by the Authority aforesaid, That every Person and Persons whatsoever, so offering or exposing to Sale such Goods, Wares, Merchandizes, and Commodities, as aforesaid, over and besides the forfeiting such Goods, Wares, Merchandizes, and other Commodities, shall also forfeit and lose the treble Value thereof, to be estimated in Manner as aforesaid.

And such prohi-
bited or run
Goods, with
the Package,
may be seized
from the Buyer,

XI. And be it further enacted by the Authority aforesaid, That all and every the like prohibited or run Goods, Wares, and Merchandizes whatsoever, so, or as such, bought by any Person or Persons whatsoever, together with the Package containing the same, shall in like manner be forfeited, and shall and may be seized and taken from such Buyer or Buyers thereof, either by the Seller or Sellers thereof, or by any Officer or Officers of Customs or Excise; provided that with-
in the like respective Times,

By the 8 G. I.
Ante 454. No Bran-
dy, &c. could be
seized but by the Of-
ficers of the Customs
or Excise.

By the 9 G. II.
Post. 679. Such
Goods may be seized
by the Person to
whom they are offer-
ed to Sale.
How such Goods may
be prosecuted for, see
Post. 680.

By the 9 G. II.
Post. 681. The Com-
missioners may ad-
vance 1s. for every
Gallon of Brandy so
seized to the Prose-
cutor, till Sale.

by the Seller, or
any Officer of
the Customs or
Excise;

as are herein before limited and appointed, of and concerning Goods, Wares, Merchandizes, and Commodities to be seized from the Person or Persons exposing or offering thereof to Sale, such Goods, Wares, Merchandizes, and Commodities, so to be seized from such Buyer or Buyers thereof, be placed, lodged, and secured in the like Places respectively, and in the like Manner, and in the Custody of the like Persons respectively, as is before directed and appointed, of and concerning Goods, Wares, Merchandizes, and Commodities, seized or to be seized from the Person or Persons offering or exposing thereof to Sale.

to be lodged and secured in like manner as is directed, where such

Goods are seized from Persons offering the same to Sale.

XII. And be it further enacted by the Authority aforesaid, That in every Case, where any Person or Persons whatsoever shall buy any such prohibited or run Goods, Wares, Merchandizes, or Commodities whatsoever, or which, by the Seller, at the Time of selling thereof, shall be pretended so to be either prohibited

And the Buyer of prohibited or run Goods, it being pretended at the time of Sale that they were so run,

or prohibited,
forfeits treble
the Value
thereof,

prohibited or run, he, she, or
they so buying, over and be-
sides the Goods, Wares, Mer-
chandizes, and Commodities
so bought, as aforesaid, shall al-
so forfeit and lose treble the Va-
lue thereof, to be computed and
estimated in manner, as afoze-
said.

but both Buyer
and Seller shall
not be prose-
cuted for the
same Goods;

XIII. Provided always, and it
is hereby declared, That it is not
meant or intended by this Act,
that, as well the Party or Par-
ties buying, as also the Party or
Parties selling, or offering, or
exposing to Sale such Goods,
Wares, Merchandizes, or Com-
modities, as aforesaid, shall,
in any Case or Cases, both and
each of them, respectively for-
feit, or be prosecuted for the
treble Value of one and the
same identical Parcel or Par-
cels of such Goods, Wares,
Merchandizes, or Commodi-
ties, as aforesaid, but that the
Party or Parties, whether
Buyer or Seller of, or offer-
ing or exposing to Sale such
Goods, Wares, Merchandizes,
or Commodities, who with Ef-
fect shall first prosecute the o-
ther

but the Party
who shall first

ther of the said Parties for such the treble Value of such Goods, Wares, Merchandizes, or Commodities, shall, in every such Case and Cases, be, and is hereby declared discharged and acquitted of and from the like forfeiting, or being prosecuted for or on Account of the treble Value of every such respective Parcel and Parcels of Goods, Wares, and Merchandizes, or Commodities, for and on Account whereof the other Party or Parties shall be prosecuted with Effect: Provided always, That if within One Month next after making such Seizure, as aforesaid, either by the Seller or Buyer, or by the Party or Parties, to whom such Goods, Wares, Merchandizes, or Commodities are or shall be offered or exposed to Sale, a Prosecution or Prosecutions is not commenced, and afterwards carried on for the adjudging and determining of and concerning the forfeiting or not forfeiting of such Goods, Wares, Merchandizes, or Commodities,

prosecute the other with Effect for treble Value of such Goods, shall be discharged from the like Forfeiture or Prosecution;

and if Prosecution be not commenced within one Month after any such Seizure,

and afterwards carried on for determining the same,

the Warehouse-
keeper in
whose Custody
such Goods
shall be lodg'd,

may prosecute
for the For-
feiture thereof.

modities, by the Party or Parties, as shall so seize the same, that then, and in every such Case and Cases, the Warehouse Keeper, or Keeper of the Office of Excise or Inland Duties, or other Person or Persons, in whose Custody such Goods, Wares, Merchandizes, and other Commodities shall be lodged and secured, shall and may prosecute for the Forfeiture of such Goods, Wares, Merchandizes, and Commodities, as after having been so lodged and secured, as aforesaid, shall not, within such Month next after such Seizure, be prosecuted for by the Party or Parties who shall have seized the same.

And every Con-
stable, and o-
ther ministeri-
al Officer of
the Peace,

XIV. And whereas by the Statutes and Laws relating to the Duties of Excise, and to other Duties under the Receipt and Managment of the respective Commissioners of Excise, either as Commissioners of Excise, or as Commissioners of those respective other Duties, several and respective particular Acts and Things, authorized by the said Statutes to be done by the Of-
ficer

ficer or Officers of Excise, and of and for the said other respective Duties, some in the Night-time, and others in the Day-time, are, by the said Statutes, directed to be done in the Presence of a Constable or other Officer of the Peace, but not without such Presence of such Constable or other Officer of the Peace : And whereas of late Constables and Officers of the Peace, upon Request duly made to them, have refused, and do refuse, to go with such Officers of and for the said Duties, and to be present at the doing and performing such Act and Acts, Thing and Things, at the doing and performing whereof their Presence is absolutely necessary, and for want whereof such Acts have remained, and do remain, undone, whereby His Majesty's Revenues arising by the said Duties are very much lessened ; for Remedy whereof, be it enacted by the Authority aforesaid, That if, from and after the said Twenty fourth Day of June, One thousand seven hundred and twenty five,

who shall neglect or refuse to go with the Officer of Excise

upon
quest
made
Officer

and
pre
doi

upon due Re-
quest to him
made by such
Officer,

five, upon due Request made by
any Officer or Officers of Ex-
cise, or of the Duties before
mentioned, or any of them, to
any Constable, Headborough,
or other ministerial Officer of
the Peace, to go along with
him or them, and to be present
at the doing or performing of
any such Act or Acts, Thing or
Things, at the doing and per-
forming whereof the Presence
of such Constable, Headborough,
or other Officer of the Peace,
by the Statutes already made,
or hereafter to be made, is or
shall be necessary, such Consta-
ble, Headborough, or other mi-
nisterial Officer of the Peace,
shall refuse and neglect to go
along with, or to be present with
such Officer or Officers of and
for the said Duties, or any of
them, at the doing or perform-
ing such Act or Acts, Thing or
Things; and if such Constable,
Headborough, or other mini-
sterial Officer of the Peace, af-
ter such Request, shall not go
along with such Officer or Offi-
cers, and shall not be present
at the doing such Act or Acts,
Thing

and shall not be
present at the
doing of any

*Ante 8 12 Car. II.
If an Officer surveys
in the Night time,
he is required to
take a Constable
with him.*

*And all the subse-
quent Laws require
the Officers to take
a Constable, when-
ever they survey in
the Night time.*

Thing or Things, at the doing and performing whereof the Presence of such Constable, Headborough, or other Officer of the Peace, by the said Laws and Statutes, is or shall be necessary, that then and in every such Case, such Constable, Headborough, or other ministerial Officer of the Peace, so refusing, neglecting, and not going or being present, shall, for every such Offence, Neglect, or not going or being present, forfeit and lose the Sum of Twenty Pounds.

such Act, where the Presence of a Constable or other Peace Officer is necessary,

forfeits 20^l.

6 G. I. Ante 395.

XV. And whereas, notwithstanding the Act made in the Sixth Year of His Majesty's Reign, (intituled, An Act for preventing Frauds and Abuses in the Publick Revenues of Excise, Customs, Stamp Duties, Post-Office, and House-Money) great Difficulties have frequently arisen upon the Trial of divers Actions, and other Prosecutions, concerning His Majesty's Revenue, or for resisting or obstructing the Officers thereof in the Execution of their Offices, by requiring strict Proof of the Com-

And whereas, Difficulties have arisen upon the Trial of divers Actions, by requiring strict Proof,

mis-

of the Commis-
sions and Depu-
tations given to
Officers,

it is enacted,

That if upon
the Trial of any
Information
relating to the
Customs or Ex-
cise, &c.
any Question
shall arise,
whether the
Person be an
Officer of, or
for any of the
said Duties,

missions, Deputations, or other
Authorities of such Officers ;
for Remedy thereof, be it
further enacted by the Autho-
rity aforesaid, That, from and
after the Twenty fourth Day
of June, in the Year of our Lord
One thousand seven hundred
and twenty five, if, upon the
Trial of any Information, Acti-
on, or Suit whatsoever, rela-
ting to His Majesty's Customs
or Excise, or the Duties upon
Salt, or to any other Duties
whatsoever, or to any Seizure
or Seizures, Penalty or Pe-
nalties, Forfeiture or Forfei-
tures, touching or concerning
the said Duties, or any of them,
or the Collection thereof ; or if,
upon the Trial of any Indict-
ment, Action, Suit, or Prose-
cution whatsoever, against any
Person or Persons for any
Thing done by Virtue or in
Pursuance of any Act or Acts of
Parliament relating to the said
Duties, or any of them ; or if,
upon the Trial of any Informa-
tion or Indictment for assault-
ing, resisting, or obstructing
any Officer or Officers of the
Customs,

*See before Page 8,
12 Car. I. The Com-
missioners Power to
appoint Gagers.*

By the 7 & 8 W. III. Ante 169 the Commissions of Gagers and other inferior Officers are confirm'd and continued, notwithstanding the Death or Removal of the Chief Commissioners by whom they were authorized and appointed.

By the same Act, cap. 27. sect. 21. All Commissions both Civil and Military, are in force 6 Months, notwithstanding the Death of the King, unless superseded in the mean time by the next Successor.

And this Act is enforced by the 1st An. cap. 8. & 6 An. cap. 7. sect. 8.

By the 3 G. II. cap. 20. sect. 1, 2, 11. By 1 G. II. cap. 1. sect. 2.

And 1 G. II. cap. 23. sect. 7. Persons possess'd of Offices at the Demise of His late Majesty, are not required to take any Oaths de novo, in respect of being continued for the next 6 Months.

See the 6 G. I. Ante 418. what shall be a sufficient Proof of a Persons keeping any Office of Excise, or of his being an Officer for the Duties of Excise, unless there be Evidence to the contrary.

Customs, Excise, or Duties upon Salt, or other Duties due and payable to His Majesty, in the Execution of his or their respective Office or Offices, or for rescuing any Goods or Merchandizes seized, or to be seized, by any such Officer or Officers, any Question shall arise, whether any Person be an Officer of His Majesty, His Heirs or Successors, of or for any of the said Duties, in every of the said Cases, Proof shall and may be made and admitted, that such Person was reputed to be, and had acted in, and in Fact exercised such Office, and at the respective Time and Times, when the Matter or Matters in Controversie upon such Trial or Trials shall happen to have been done or committed, or omitted to have been done or performed, without producing or proving the particular Commission, Deputation, or other Authority, whereby such Officer was constituted and appointed, and that in every such Case such Proof shall be deemed and taken by

Proof shall be admitted, that he was reputed to be, and in Fact had exercised such Office, without producing his Commission.

The Act of the 6 G. I. cap. 21. sect. 24. is hereby enforced.

the Judges or Justices, before whom any such Trial shall be had, to be good and legal Evidence, unless by other Evidence the contrary shall be made to appear; any Law or Usage to the contrary hereof notwithstanding.

And all Fines and Penalties, and Forfeitures, imposed by this Act, shall be sued for, and recovered, or mitigated, as by any other Law relating to the Excise;

XVI. And it is hereby further enacted by the Authority aforesaid, That all Fines, Penalties, and Forfeitures, by this Act before imposed, of and concerning the suing for, recovering, and dividing whereof other Directions are not herein given, shall be sued for, recovered, levied, or mitigated by such Ways, Means, and Methods, as any Fine, Penalty, or Forfeiture, is or may be sued for, recovered, levied, or mitigated, by any Law or Laws relating to His Majesty's Revenues of Excise, or any of them, or by Action of Debt, Bill, Complaint, or Information, in any of His Majesty's Courts of Record at Westminster, for or on account of any thing done, or omitted to be done, contrary to this Act, in the Part and

By the 12 Car. II. Ante 23, 48 Every Person employed in the Excise, is required to take an Oath, that he will faithfully discharge his Duty, and that he will not take any Fee or Reward for the Execution of his Office, but from his Majesty, or those appointed by him.

By the 15 Car. II. Ante 70. Any Brewer or other Person who shall corrupt any Gager to make a false Return, or to omit his Duty, shall forfeit 10l.

By the 1 W & M. Ante 109. No Person employed in the Excise, is to take any Money or Reward whatsoever from any Person, other than Their Majesties, on pain of forfeiting their Employment, and being incapacitated for the future.

By the 13 & 14 Car. II. cap. 11. sect. 19. Any Officer of the Customs taking of a Bribe, or conniving at a false Entry of any Goods, to the Prejudice of His Majesty, or suffering any prohibited Goods to pass, is render'd incapable of any Office for the future, and shall forfeit 100 l. and the Person giving the Bribe, to forfeit 50 l.

Parts of Great Britain called England, Wales, or Town of Berwick upon Tweed, or in the Court of Exchequer in Scotland, for or on account of any thing done, or omitted to be done, contrary to this Act, in that Part of Great Britain called Scotland; and that one Moiety of every such Fine, Penalty, and Forfeiture, shall be to the Use of His Majesty, His Heirs, and Successors; and the other Moiety thereof to him or them that shall sue or inform for the same.

one Moiety to the King,

the other to the Informer.

XVII. And be it further enacted by the Authority aforesaid, That if and in case any Person or Persons whatsoever, liable to the said Duties on Soap, or to the Duties of Excise, or to any other Duty or Duties whatsoever, under the Management of the respective Commissioners of Excise, either as Commissioners of Excise, or as Commissioners of such other Duty or Duties, or to any of them, in order to corrupt, persuade, or prevail upon any Officer or Officers of or for the Duties due or payable for and in respect of the

And any Trader endeavouring to corrupt or to prevail with any Officer of Excise,

shall Sum

the Goods, Wares, or Com-
modities before mentioned, or
of any or either of them respec-
tively, either to do or perform
any Act or Acts, Thing or Things
whatsoever, contrary to the Du-
ty of such Officer or Officers, or
to neglect or omit to do or per-
form any Act or Acts, Thing or
Things whatsoever, belonging
or appertaining to the Business
and Duty of such Officer and
Officers, or to connive at or
conceal any Fraud or Frauds
relating to the said Duties, or
any of them, or not to discover
the same, shall, from and after
the said Twenty fourth Day of
June, One thousand seven hun-
dred and twenty five, give, or
offer to give, or secure to any
such Officer or Officers, any
Bribe, Gratuity, or other Re-
ward whatsoever, that then and
in every such Case and Cases
the Offender and Offenders
therein respectively shall, for
every such Offence, forfeit and
lose the Sum of Five hundred
Pounds, which shall and may be
sued for, levied, recovered, and
mitigated by such Ways, Means,

*By the 1 Ann.
Ante 288. Any Of-
ficer conniving at a-
ny clandestine Im-
portation of French
Brandy, is render'd
incapable, and for-
feits 500 l.*

*By the 9 G. II.
Post. 689. Any Per-
son whatsoever, who
shall offer any Bribe
to any Officer of the
Customs or Excise,
to connive at any
Fraud, whereby the
Revenue might suf-
fer (whether the Of-
fer be accepted or not)
forfeits 50 l.*

*By the 6 G. II.
Post. 587. Every Of-
ficer of the Customs,
who shall neglect to
seize and prosecute
any Vessel, Horses,
or Carriages, which
shall be forfeited by
any Act for prevent-
ing the running of
Brandy, forfeits for
every such Neglect
50 l.*

to do any Act
contrary to his
Duty, or to
omit to do any
thing which
such Officer
ought to do,

or to conceal,
or connive at
any Fraud re-
lating to the
Duties of Ex-
cise,

shall forfeit the
Sum of 500 l.

E X C I S E,

and Methods, as any Penalty
 or Forfeiture is or may be sued
 for, levied, recovered, or miti-
 gated by any Law or Laws of
 Excise, or by Action of Debt,
 Bill, Plaint, or Information,
 in any of His Majesty's Courts
 of Record at Westminster, or in
 the Court of Exchequer in Scot-
 land; and that one Moiety there-
 of shall be to His Majesty, His
 Heirs, and Successors; and the
 other Moiety thereof to the
 Poor of such Parish or Place,
 where such Offence shall happen
 to be committed.

one Moiety to
 His Majesty,

the other to the
 Poor of the
 Parish where
 such Offence
 shall be com-
 mitted.

Anno

Anno duodecimo

GEORGI I. Regis.

C A P. XXVIII.

An Act for the Improvement of
His Majesty's Revenues of Cu-
stoms, Excise, and Inland Du-
ties.

*[That is to say, so much as relates to
the Duties under the Management of
the Commissioners of Excise.]*

This Act takes
Notice, that
the several Pro-
visions by the
5 G. I. for

I. **W**HEREAS in and by
an Act made and passed
in the Fifth Year of His present
Majesty's Reign, several Pe-
nalties were inflicted on Officers

kk 3

of

of the Revenue, and others concerned in making collusive preventing collusive Seizures of foreign Goods, and are ineffectual, Seizures of foreign Goods, and for giving Rewards to Persons discovering the same; notwithstanding which such Practices are still carried on, to the Diminution of His Majesty's Revenues, and the Detriment of the fair Traders: For the better preventing whereof, with respect to Tea, Coffee, foreign Brandy, Rum, or other foreign exciseable Liquors, be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the Twenty fourth Day of June, in the Year of our Lord, One thousand seven hundred and twenty six, it shall and may be lawful to and for the respective Commissioners of the Customs, Excise, and Inland Duties, to cause all such Goods, which shall

and enacts, for the better preventing thereof, with respect to Tea, Coffee, Rum, or other foreign exciseable Liquors, That the Commissioners of the Customs, Excise, or inland Duties, may cause all such Goods

which shall be seized for unlawful Importation, Non Payment of Duties, or for any other Cause of Forfeiture, to be proceeded against according to the Laws now in force;

and may cause all such Tea and Coffee, which shall be seiz'd in *London* or *Edinburgh*, and condemned, to be sold there; and all such Tea and Coffee seized in the Country, after Condemnation, to be brought to, and publickly sold in *London* or *Edinburgh* respectively;

and such foreign Brandy, or other excisable Liquors, which shall be seized,

shall be seized by any Officers of the Customs, or Excise, and Inland Duties, or others, for unlawful Importation, or for Nonpayment of Duties, or for any other Cause of Forfeiture, to be proceeded against according to the several Laws now in force, concerning the same; and the said respective Commissioners may cause all such Tea and Coffee, which shall be seized within the Limits of the City of *London*, or *Edinburgh*, and condemned, to be publickly sold there respectively; and for such Tea and Coffee as shall be seized in any other Ports or Places within this Kingdom, the said Commissioners may cause the same, after Condemnation, to be brought to, and publickly sold in the said Cities of *London* or *Edinburgh* respectively; and for all such foreign Brandy, Rum, or other foreign excisable Liquors, which shall be seized for Nonpayment of Duty, or for being prohibited to be imported, the said

K k 4 respec-

By the 15 Car. II. Ante 73. Foreign Brandy landed before Entry, and Payment of the Duty, was forfeited, one Moiety to the King, the other to the Informer.

respective Commissioners shall, and condemn-
after Condemnation, cause the ed to be pub-
same to be publickly sold to the lickly sold at
best Bidder, at such Places as such Places as
the said Commissioners shall they shall di-
rect;
think proper; any Law, Cu-
stom, or Usage to the contrary,
in any wise notwithstanding.

*This Clause relates
to Specifick Forfeitures.*

II. And be it further enacted by
the Authority aforesaid, That and the Officer
the Officer of the Customs or making such
Excise, and Inland Duties, Seizure, is to
or other Person making such be allowed one
Seizure, shall, for his Encou- Third of the
ragement, be allowed by the Produce aris-
said respective Commissioners, ing from the
one third Part of the full Sum Sale, free from
arising from the publick Sale all Charges;
of all such Tea, Coffee, fo-
reign Brandy, Rum, or other
exciseable Liquors, free from
all Charges of Condemnation
and Sale,

III. And

the remaining
Part of the Pro-
duce of such
Seizure, made
by the Officers
of the Customs,
the Reward to
the Officers, and
the Charges of
Condemnation
being first sa-
tisfied, to be
paid by the
Commissioners
of the Customs
into the Exche-
quer ;

and the Com-
missioners of
Excise or In-
land Duties are
to pay the re-
maining Part
of the Produce
of such Sales of
Seizures, made
by their Offi-
cers,

III. And be it further enacted
by the Authority aforesaid, That
the Commissioners of the Cu-
stoms shall cause the remaining
Part of the Produce of such
Sales, after paying the Re-
ward to the Officer, and the
Charges of Condemnation and
Sale for such Seizures, as are
made by any Officer of the Cu-
stoms, to be paid into the Re-
ceipt of His Majesty's Exchequer,
in lieu of His Majesty's moiety,
as now practised ; any Law, Cu-
stom, or Usage to the contrary
notwithstanding.

IV. And be it enacted by the
Authority aforesaid, That the
Commissioners of Excise, or In-
land Duties, shall cause the re-
maining

maining Part of the Produce of such Sales, after paying the Reward to the Officer, and the Charges of Condemnation, and other necessary Charges, for such Seizures as are made by any Officer of Excise and Inland Duties, to be paid as now practised, in lieu of the King's Moiety; any Law, Custom, or Usage to the contrary notwithstanding.

V. And the better to prevent any Imbezzlement of such Goods after Seizure, be it enacted by the Authority aforesaid, That no Officer of the Customs, or other Person, shall be intitled to any Reward given on the Seizure of any such Goods by Virtue of this Act, unless Notice thereof be by him given to the next Officer of Excise, or to the Supervisor of the District where such Seizure shall be made, within Forty eight Hours after Seizure, who shall be obliged on such Notice, to take a particular Account of the Species and Quantities of such Goods;

after paying the Reward to their Officer, and the Charges of Condemnation and Seizure, in the Manner as is now practis'd, in lieu of the King's Moiety;

and no Officer of the Customs, or other Person, shall be intitled to any Reward on any Seizure, unless Notice be given to the next Officer of Excise, or to the Supervisor of the District within 48 Hours after Seizure,

who is obliged to take a particular Account of the Goods,

and if such Goods are removed without a Permit sign'd by the Officer, or Supervisor of Excise, from whence they are to be sent,

they shall be forfeited, and maybe reſeized by any other Officer of the Customs, or by any Officer of Excise,

Goods; nor shall such Goods be afterwards removed without a Permit or Certificate signed by such Officer of Excise and Inland Duties, or Supervisor of the Place or District from whence such Goods are to be removed, under the Penalties of such Goods being reſeized as forfeited, by any other Officers of the Customs, or by any Officer of Excise and Inland Duties; and such Reſeizure shall and may be sued for, prosecuted and recovered by Virtue of this Act, or any other Law now in Force, relating to the Customs, or Excise, and Inland Duties.

and if any Officer of the Customs, Excise, or Inland Duties, deal in Tea, Coffee, Brandy, or other exciseable Liquors,

he shall lose his Imployment, and forfeit 50 l. to any Person who shall sue for the same,

VI. And be it further enacted by the Authority aforesaid, That if any Officer of the Customs, Excise, or Inland Duties, shall deal or trade in Tea, Coffee, or in Brandy, or other exciseable Liquors, such Officer shall not only lose his said Office or Imployment, but also forfeit and lose the Sum of Fifty Pounds to any Person who shall

Any Commissioner or other Person employed in the Excise, taking any Reward but from His Majesty, forfeits his Office, and is render'd incapable of any Office in the Excise for the future. See the 1 W. & M. Ante 109.

shall inform or sue for the same, and be likewise render'd incapable of having any Place or Employment in any Branch of His Majesty's Revenue for the future; which last Penalties and Forfeitures shall and may be sued for, prosecuted, and recovered by Action of Debt, Bill, Plaint, or Information, in any of His Majesty's Courts at Westminster, or in His Majesty's Court of Exchequer at Edinburgh in Scotland respectively.

and is render'd incapable of any Office in the Revenues for the future.

VII. And be it declared and enacted by the Authority aforesaid, That if any foreign Goods shall be seized for Nonpayment of Duties, or any other Cause of Forfeiture, and any Dispute shall arise, whether the Customs, Excise, or Inland Duties have been paid for the same, or the same have been lawfully imported, or legally compounded for, or condemned, or concerning the Place from whence such Goods were brought, then and in such Cases the Proof thereof shall lie on

And if any Question shall arise upon any Seizure of Foreign Goods, whether the Duties have been paid,

By the 9 G. II. Post 666. The Proof of the Entry and Payment of the Duties, and of the manner how the Persons came by the Goods so found with them, as there described, lies wholly upon the Person or Persons from whom they were seized.

or the same were lawfully imported, or legally condemn'd,

The Proof
thereof shall lie
on the Owner
or Claimer ;

on the Owner or Claimer of
such Goods, and not on the
Officer, who shall seize or stop
such Goods ; any thing in an
Act of Parliament made in
the Sixth Year of His Ma-
jesty's Reign [intituled, An

By the 6 G. I.
Ante 410, 411. If
Brandy is seized, as
forfeited, and no
Claim is made with-
in 20 Days after
such Seizure, the
Officer may proceed
to condemn such
Goods by Proclama-
tion.

Act for preventing Frauds and Abu-
ses in the Publick Revenues of Excise,
Customs, Stamp Duties, Post Office,
and House Money] to the contrary
notwithstanding.

The Act of the 6 G. I.
here refer'd to, is
before in Page 395.

and all Officers,
or others, may
sue for any Pe-
nalties given by
any Laws now
in force, with
respect to such
Goods.

VIII. Provided always, and be
it further enacted and declared
by the Authority aforesaid,
That nothing in this Act con-
tained shall extend or be con-
strued to extend to hinder the
respective Officers, or other
proper Persons, from suing
for, prosecuting, and recove-
ring the several Penalties pro-
vided for by the several Laws
as they now stand in Force,
with respect to the Goods or
Persons aforesaid.

IX. And whereas in pursuance
of several Acts of Parliament,
Informations are exhibited before
the Justices of the Peace, on
a Seizures

Seizures made by the Officers of the Customs, Salt, Excise, or Inland Duties of Goods clandestinely run, or being prohibited, and of Vessels, Boats, Carriages, Horses, and other Cattle, in order to their hearing and determining the same; and it being necessary in order thereunto, that a proper Valuation be put thereon before the same are condemned, agreeable to the Practice now used in His Majesty's Court of Exchequer; be it enacted by the Authority aforesaid, That One or more Justice or Justices of the Peace, of the County or Place where such Seizure shall be made, shall have Power to administer an Oath to such Person or Persons, as they think proper, who shall be skilled in the Nature and Value of the Goods, Vessels, Boats, Carriages, Horses, and other Cattle, mentioned to have been seized in the Information or Informations exhibited before any Justices of the Peace, to view

And any one or more Justices of the Peace where such Seizures are made,

has a Power to administer an Oath to Persons skill'd in the nature of the Goods, Vessels, Boats or Carriages seized,

to view the
same, and to
make a Return
of the Value
thereof,

which after
Condemnation
shall be pub-
lickly sold to
the best Bid-
der.

view the same, and to make a
Return of the Species, Quan-
tity, Quality, and Value there-
of to such Justices of the
Peace, in a limited Time;
and after the Goods, Vessels,
Boats, Carriages, Horses, and
other Cattle shall be condem-
ned by the Judgment of such
Justices of the Peace, the same
shall be publickly sold to the
best Bidder, at such Places,
and at such Times, as the said
respective Commissioners shall
think proper; any Law, Custom,
or Usage to the contrary not-
withstanding.

And no Com-
modities what-
soever, except
such as are of
the Growth of
the *Isle of Man*,
shall be brought
from thence in-
to Great Bri-
tain or Ireland,

X. And be it further enacted by
the Authority aforesaid, That
no Tobacco, Wine, Brandy,
East-India, or other Goods or
Commodities whatsoever, or
ther than such as are of the
Growth, Product, or Manu-
facture of the *Isle of Man*, shall
be brought from the said Island,
after the said Twenty fourth
Day of July, into the King-
doms of Great Britain or Ireland,
or within the Limits of any
Port

*The several Regula-
tions with respect to
Goods imported from
the Islands of Guern-
sey or Jersey, see
before Pages 114,
155, 251, 382.*

or within the
Limits,

Port thereto belonging, on any of any Port thereto belonging,
 Pretence whatsoever ; and in
 Case any Ship, Vessel, or Boat,
 having on board any such
 Goods brought from the said
 Isle of Man (except as aforesaid)
 shall be found within the Limits upon pain of forfeiting the Goods on board together with the Vessel, Tackle, &c.
 of any Port of Great Britain, or whether Bulk has been broke or not ;
 Ireland, or discovered to have
 been within the Limits of any
 Port of Great Britain, or Ireland,
 as aforesaid, whether Bulk has
 been broke or not, having such
 Goods on board as aforesaid,
 such Ship, Vessel, or Boat,
 together with the Tackle, Ap-
 parel, and Furniture, and also
 all such Goods so found on
 board, or the Value thereof,
 shall be forfeited and lost ; and
 every Person, who shall take and every Person carrying such Goods on Shore, from such Vessel, or aiding and assisting therein,
 any such Commodities (except
 as aforesaid) out of any Ship,
 Vessel, or Boat, coming from
 the Isle of Man, within the Li-
 mits of any Port, as aforesaid,
 or carry the same on Shore,
 or convey the same from the
 Shore, when landed, contrary
 to the true Intent and Mean-
 ing

shall forfeit
100 l. or six
Months Impri-
sonment, at
the Discretion
of the Court
where he is
convicted.

ing of this Act, or be aiding
or assisting therein, shall forfeit
the Sum of One hundred
Pounds, or suffer six Months
Imprisonment, at the Discre-
tion of the Court, in which he
shall be convicted of such Of-
fence.

And if any fo-
reign Goods
are entered for
Exportation, to
obtain a Draw-
back, and are
landed in the
Isle of Man,

XI. And be it further enacted
by the Authority aforesaid, That
if any Merchant or other Per-
son shall, after the said Four
and twentieth Day of July,
One thousand seven hundred
and twenty six, enter any fo-
reign Goods for Exportation,
to Parts beyond the Seas,
other than to the said Isle of
Man, in order to obtain the
Drawback for the same, and
such Goods shall nevertheless
be carried to the said Island,
and there landed, contrary to
the true Intent and Meaning
of this Act, that then, and in

*Note; Goods for
which a Drawback
has been obtained,
may be exported to
Guernsey, and is
sub an Exportation,
as to intitle the Ex-
porter to the same
Drawback as if sent
to any foreign Coun-
try.*

the Exporter
shall forfeit the
Drawback, and
treble the Va-
lue of the
Goods;

such Case, the Exporter of
such Goods shall forfeit the
Drawback, or the Amount there-
of, paid or to be paid for the
same, as also the treble Va-

lue of the said Goods ; and the Master of the Ship or Vessel on Board which such Goods shall be shipped and landed, as aforesaid, shall be subject and liable to the same Penalties and Forfeitures, and shall also suffer six Months Imprisonment, without Bail or Mainprize.

and the Master of such Ship shall be liable to the same Penalties, and six Months Imprisonment, without Bail,

XII. And be it enacted by the Authority aforesaid, That from and after the said Four and twentieth Day of July, One thousand seven hundred and twenty six, the Isle of Man shall be added to, and included in the Oath, upon all Debentures for foreign Goods exported, whereon the Exporter is to swear that such Goods are not landed, or intended to be landed in Great Britain or Ireland respectively, without which the Officers of the Customs shall not suffer the Debentures to pass ; any Law or Custom to the contrary notwithstanding.

and after the 24th of July, 1726. the Isle of Man shall be added to the Oath in all Debentures for foreign Goods exported.

Note, In Sect. 25. The Treasury are impowered, in Behalf of the Crown, to treat for the absolute Purchase of the Isle of Man, the better to prevent Frauds and Abuses in exporting or importing Goods from thence.

XIII. And

XIII. And be it further enacted

by the Authority aforesaid, That
 from and after the Twenty
 third Day of May, One thou-
 sand seven hundred and twenty
 six, if any Person or Persons,
 that now is, or are, or shall
 be in Prison for want of suffi-
 cient Bail (such Person or
 Persons being taken by Capias
 or Capias's issued out of His Ma-
 jesty's Court of Erchequer,
 or any other His Majesty's
 Courts of Record at Westmin-
 ster or Edinburgh) upon any
 Information or Informati-
 ons exhibited in any of the
 said Courts against them or
 any of them, for having been
 aiding, assisting, or otherwise
 concerned in the unshipping
 out of any Ship or Vessel,
 Ships or Vessels, Boat or
 Boats, with Intention to be
 laid on Land, any Sort of
 Goods or Merchandizes what-
 soever, liable to the Payment
 of any Duties whatsoever, ei-
 ther Customs, Excise, or Salt,
 or any Goods or Merchandizes

And any Person
 taken up by a
 Capias, and de-
 tained in Pri-
 son for want of
 sufficient Bail,

upon any Infor-
 mation for hav-
 ing been assist-
 ing, or other-
 wise concern'd
 in unshipping
 any Goods
 whatsoever,

liable to Cu-
 stoms or Ex-
 cise, or to the
 Duty upon Salt,

prohibited to be imported into this Kingdom, or for having any such Goods or Merchandizes whatsoever knowingly come to his or their Hands; or upon any Information or Informations for Nonpayment of Duties relating to the Customs, Excise, or Salt Duty; or upon any Information or Informations already exhibited, or to be exhibited in any of the said Courts, in relation to any Fraud or Frauds about any Drawback or Certificate, Goods or Merchandizes, or in relation to any other Fraud or Frauds whatsoever, already committed, or to be committed, in order to diminish or lessen the Revenue of the Customs, Excise, or Salt Duty, or upon any Penal Law or Statute whatsoever, relating to the said Revenues; and shall refuse or neglect to appear or plead to any such Information or Informations to be delivered to such Person or Persons, or to the Gaoler, Keeper, or Turnkey

or for being prohibited to be imported, or for knowingly receiving any such Goods,
 or upon any Information, in relation to any Fraud about any Drawback, &c.
 or upon any Penal Law, relating to the Revenues,
 who shall neglect to plead by the Space of one Term (the Information being deliver'd to such Person, or to the Gaoler or Turnkey)

of

Judgement
shall be entered
by Default, and
Execution a-
warded against
his Body and
Estate, real
and personal,

of the Prison or Prisons, at
the Prison or Prisons wherein
such Person or Persons shall
be confined or imprisoned for
any of the said Offences, by the
Space of one Term, Judge-
ment shall be entered against him
or them by Default; and in
case Judgement shall be obtain-
ed against any such Person
or Persons by Default, Ver-
dict, or otherwise, and such
Person or Persons shall not
pay the Sum recovered against
him or them for any of the said
Offences, Execution shall be
thereupon awarded and issued,
not only against the Body or
Bodies of such Person or Per-
sons so in Prison as aforesaid,
but also against all the real
and personal Estate or Estates
of such Person or Persons,
though such Person or Per-
sons continue in Prison, for
such Sum or Sums of Money
so to be recovered against him
or them; any Law, Custom,
or Usage, to the contrary not-
withstanding.

for such Sums
as shall be so
recovered a-
gainst him,
though such
Person conti-
nues in Prison.

E X C I S E,

XIV. And whereas great Quantities of prohibited Goods, and Goods liable to the Payment of Customs, Excise, or Salt Duty, are by evil disposed Persons fraudulently landed in this Kingdom, and Goods pretended to be shipped outwards, entitled to a Drawback or Bounty, are frequently not shipped, or after the shipping thereof, relanded, whereby they become liable to several Penalties; but knowing themselves subject to be prosecuted for the said Offences, and that their fraudulent Practices may in Time be discovered, do frequently, before any Discovery can be made by the Officers of the Revenues, cause Informations to be entered and filed against themselves in some of the Courts at Westminster or Edinburgh, in the Name of some Person or Persons, on his, her, or their Behalf; and if no Discovery be made of the said fraudulent Practices by the Officers of the Revenues, the said

This Clause recites the fraudulent Practices of Persons subject to be prosecuted for Offences against the Laws, relating to the Revenues, by filing Informations against themselves, in some of the Courts of Westminster or Edinburgh, in the Names of others on their Behalf;

said Informations are never prosecuted ; but in case the said Frauds are discovered by any Officer or Officers of the Revenues, who thereupon enter and file real Informations against such Offender or Offenders, then either some secret Agreement or Agreements is or are made by such Offender or Offenders with such Person or Persons, who have filed or exhibited such Informations on the Behalf of such Offender or Offenders, or else a Plea or Pleas of Priority of Suit is or are pleaded in Bar of such real Informations prosecuted by the Officers of the Revenues, whereby the said Offenders evade the several Penalties inflicted by Law, to the great Prejudice of the Crown, and also to the Discouragement of real Prosecutions : For the Prevention of such fraudulent Practices, be it enacted by the Authority aforesaid, That from and after the twenty third Day of May, One

L 1 4

thou-

and for the
Prevention
thereof enacts,

That after the
23d of May,
1726.

thousand seven hundred and twenty six, it shall not be lawful for any Person or Persons whatsoever, to enter, or cause or procure to be entered, filed, or prosecuted, any Information or Informations, in any of the said Courts, against any Person or Persons for the Recovery of any Penalty or Penalties inflicted by any of the Laws of the Customs, Excise, and the Duty upon Salt, unless the same be entered, filed, and prosecuted in the Name of His Majesty's Attorney General, or in the Name or Names of some Officer or Officers of some or one of the aforesaid Revenues of Customs, Excise, or Salt Duty: And if any Information or Informations is or are entered in any other Person's Name or Names than as is before mentioned, the same, and all Proceedings thereupon had, are hereby declared to be null and void; and the said Court or Courts, where such Information

no Information shall be filed for the Recovery of any Penalty inflicted by the Laws relating to the Customs, Excise, or the Duty upon Salt, but in the Name of His Majesty's Attorney-General, or of some Officer of the Revenue;

and if entered in any other Person's Name, all Proceedings thereupon are hereby declared void.

By the 9 G. II.
 Post. 680. Any Tea,
 Brandy, &c. offer'd
 to Sale by any
 Hawker, Pedlar, &c.
 may be seized by the
 Person to whom they
 are offer'd to Sale,
 though not an Of-
 ficer, who may pro-
 secute in his own
 Name, before a Ju-
 stice of the Peace.

tion or Informations is, are or shall be so entered, filed, or prosecuted, shall not permit or suffer any Proceeding or Proceedings to be had thereupon, and shall cause such Information or Informations to be taken off the File; any Law, Custom or Usage to the contrary notwithstanding.

And no Officer of Excise, or of any other Duty.

IX. And be it further enacted by the Authority aforesaid, That from and after the Twenty fourth Day of June, One thousand seven hundred and twenty six, no Gager, or Officer of His Majesty's Duties, either of Excise, or of any other Duty, which at this Time are, or hereafter shall be under the Management of His Majesty's Commissioners of Excise, either

*By the 12 Car. II.
Ante 9, 34. The Ga-
ger is required to
leave a Copy of his
Return with the
Brewer.*

*See further 15 Car. II.
Ante 59.*

*And 7 & 8 W. III.
Ante 165, and the
several Notes there
printed.*

ther as Commissioners of Ex-
cise, and Commissioners of o-
ther respective Duty or Duties,
or as Commissioners of any
such Duty or Duties, shall be
liable or subject to any Penal-
ty or Forfeiture whatsoever,
for omitting or neglecting to
deliver or leave, or for not de-
livering or leaving a Copy or
Copies of any Charge or
Charges made by such Gager
or Gagers, Officer or Officers,
for or on Account of the said
Duties, or any of them re-
spectively, unless such Copy or
Copies shall, by the respective
Party or Parties entitled, or
that shall be by Law enti-
tled to have such Copy or Co-
pies, or by his, her, or their
Order or Orders, be required
and demanded in Writing, of
and from such Gager or Ga-
gers, Officer or Officers re-
spectively; any Law or Usage
to the contrary thereof in any
wise notwithstanding.

shall be subject
to any Penalty,
for not leaving
a Copy of any
Charge made
by such Offi-
cer, unless
such Copy be
required by the
Trader in Wri-
ting.

and no Action
lies against any
Officer, for
neglecting to
leave a Copy
of the Charge,
unless com-
menced before
the 27th of
April, 1726.

XVI. And be it further enacted
by the Authority aforesaid, That
no Action, Bill, Information,
or Complaint, shall be brought or
prosecuted against any such Ga-
ger or Gagers, Officer or Offi-
cers, for any such last menti-
oned Offence or Neglect, un-
less the same shall be commenced
before the Twenty seventh Day
of April, in the Year of our Lord,
One thousand seven hundred and
twenty six.

And whereas
Discoveries
have been
made of Fo-
reign Goods
clandestinely
imported, after
the time pre-
scrib'd by Law
for Prosecuti-
ons to be com-
menced for
such Offences
has been elap-
sed;

XVII. And whereas Discove-
ries have been lately made of
great Quantities of Foreign
Goods, liable to the Payment
of Customs, Excise, or the Du-
ties on Salt, which have been
clandestinely imported, without
paying the same, but the Facts
not being discovered within the
Time prescribed by Law for
Prosecutions to be commenced,
for the Penalties by Law im-
posed for such Offences; His
Majesty can only prosecute for
the Duties in the Name of
his Attorney General, by In-
formations in Nature of Actions
of

and the Offen-
ders can be pro-
secuted for the
Duties only,

of Debt, for Recovery thereof; and whereas several Persons against whom such Informations in nature of Actions of Debt have been or may be brought, cannot pay the full Sum they are or may be sued for respectively, the same amounting in many Cases to very large Sums, but may be able to pay some Part thereof, in case a Composition could be made with them for the same; be it enacted by the Authority aforesaid, That it shall and may be lawful for the Commissioners of His Majesty's Treasury, or any Three or more of them, or the Lord High Treasurer, or the Commissioners of the Treasury for the Time being, or any Three or more of them, to make such Compositions or Agreements, as to him or them shall seem reasonable, for any such Debts incurred by any Persons, for the Customs, or other Duties of Goods so clandestinely imported, as aforesaid,

part of which they may be able to pay, tho' they cannot pay the full Sum for which they may be sued,

the Commissioners of the Treasury, or any 3 of them, &c. may compound for any Debts incurred, for Customs or other Duties, for Goods clandestinely imported before the 12th of May, 1723.

and upon Pay-
ment of such
Composition,
may discharge
the Remainder
of such Debts.

foresaid, before the Twelfth Day of May, in the Year of our Lord, One thousand seven hundred and twenty three, and upon Payment of the Composition Money to cause the Remainder of the Debt so compounded for, to be effectually discharged, and the Composition Money so paid, to be applied or appropriated, in Proportion to the several Branches to which the same both or may belong; any Law, Statute, or Usage to the contrary in any wise notwithstanding.

And all Penalties and Forfeitures by this Act imposed, relating to any part of the Revenue, under the Management of the Commissioners of Excise,

XVIII. And it is hereby further enacted by the Authority aforesaid, That all Forfeitures and Penalties by this Act imposed for any Offence which shall be committed, relating to any Part of His Majesty's Revenues, under the Management of the Commissioners of Excise, or Inland Duties in Great Britain, shall be sued for, levied, and recovered or mitigated by such Ways, Means, and Methods, as any Fine, Penalty, and

and Forfeiture is or may be recovered or mitigated, by any Law or Laws relating to His Majesty's Revenues of Excise, or any of them, or by Action of Debt, Bill, Plaint, or Information, in any of His Majesty's Courts of Record at Westminster, or the Court of Exchequer at Edinburgh respectively (except where it is otherwise provided for by this Act) and all Forfeitures and Penalties by this Act imposed, for any Offence which shall be committed relating to any Part of his Majesty's Revenues, under the Management of the Commissioners of his Majesty's Customs in Great Britain, shall and may be recovered by Action of Debt, Bill, Plaint, or Information, in any of His Majesty's Courts of Record at Westminster, or the Court of Exchequer at Edinburgh respectively, except where it is otherwise provided for by this Act; and that all Forfeitures and Penalties hereby imposed, for any

may be recovered or mitigated, as by any other Laws now in force, relating to the Revenues of Excise,

and such Fines and Forfeitures as relate to the Revenues under the Management of the Commissioners of the Customs, may be,

recovered in the Courts at Westminster, or the Court of Exchequer at Edinburgh respectively,

and all Penalties and Forfeitures for any Offence which shall be committed in Ireland, contrary to this Act,

shall be recovered as by any Law in force in Ireland.

any Offence, which shall be committed in the Kingdom of Ireland, contrary to this Act, shall be sued for, recovered, and levied by such Ways and Means, and Methods, as any Penalty or Forfeiture is or may be sued for or recovered by Virtue of any Law or Laws in force in Ireland, relating to His Majesty's Revenue there; and one Moiety of all such Forfeitures and Penalties imposed by this Act, shall be to His Majesty, His Heirs and Successors, and the other Moiety thereof to him or them who shall seize, inform, or sue for the same, except in such Cases where it is otherwise directed by this Act.

And the general Issue may be pleaded, by any Person prosecuted for having done

XIX. And it is hereby enacted by the Authority aforesaid, That if any Person or Persons shall be sued, molested, or prosecuted for any thing done by Virtue, or in Pursuance of this Act, such Person or Persons shall and may plead the General Issue, and give this Act, and the special Matter in Evidence in

in his Defence; and if after-
wards a Verdict shall pass for
the Defendant or Defendants;
or the Plaintiff shall discontinue
his Action, or be nonsuited, or
Judgment shall be given against
him upon Demurrer, or other-
wise, then such Defendant or
Defendants shall have Treble
Costs awarded to him or them
against such Plaintiff.

any thing in
pursuance of
this Act;

and may give
the special
Matter in Evi-
dence, and shall
have treble
Costs, in case
of a Verdict,
&c.

Anno

Anno duodecimo

Georgii I. Regis.

An Act for granting an Aid to His Majesty, by laying a Duty upon all Victuallers and Retailers of Beer and Ale within the Cities of *London* and *Westminster*, and the Weekly Bills of Mortality, and for prohibiting their sending Beer or Ale out of their Houses to distant Places in any Pots or Vessels less than a Gallon; and also for adding one hundred additional Hackney Chairs to those already licensed; and for applying certain Arrears of former Land Taxes towards the Supply granted to His Majesty for the Service of the Year One thousand seven hundred and twenty six; and for appropriating the Supplies granted in this Session of Parliament.

[That is, so much thereof as relates to the Duty upon all Victuallers and Retailers of Beer and Ale.]

By this Law it
is enacted,

I. **M**AJ it please Your most
Excellent Majesty; We
Your Majesty's most dutiful and
loyal Subjects the Commons of
Great

EXCISE,

Great Britain in Parliament assembled, towards raising such Supplies as are necessary to defray Your Majesty's publick Expences, have freely and unanimously given and granted unto Your Majesty the Rates and Duties herein after mentioned, and do most humbly beseech Your most Excellent Majesty, that it may be enacted; and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the

By the 11 & 12 W. 3. Ante 234. No Retailer of Beer or Ale shall sell any Drink in his House, but in a Vessel equalled to the Standard, and marked, under a Penalty not exceeding 40 s. nor less than 10 s.

But by the same Act, Ante 241. If the Retailer sells the Drink to be spent out of his House, and measures it by the Standard, there is no Penalty, though such Drink is carried out in Vessels not mark'd.

same, That from and after the Twenty fourth Day of June, One thousand seven hundred and twenty six, a Sum not less than One Pound, nor more than Six Pounds, yearly, shall be paid to His Majesty, His Heirs, and Successors, by every Victualler and Retailer of Beer and Ale in the Cities of London and Westminster, and within the weekly Bills of Mortality: Which said Rates and Duties shall

That every Victualler and Retailer of Beer and Ale in the Cities of London and Westminster, and within the Bills of Mortality, from and after the 24th of June, 1726. shall pay a Sum not less than 1 l. nor more than 6 l.

under the following Regulations.

be subject to such Regulations and Restrictions, as are herein after mentioned.

And the Commissioners appointed to manage the Duties by this Act granted,

shall have Power to appoint Officers, and to grant Permissions under their Hands and Seals for retailing Beer and Ale.

II. And be it enacted by the Authority aforesaid, That such Commissioners or Persons, as His Majesty, His Heirs, or Successors, or the Commissioners of His Majesty's Treasury, or any Three or more of them for the Time being, or the High Treasurer of Great Britain for the Time being, shall, by one or more Commission or Commissions for that Purpose, appoint, shall be His Majesty's Commissioners for the granting such Permissions or Authorities for retailing Beer and Ale, and for the Receipt and Management of the Duties and Sums of Money by this Act appointed to be raised and paid; which Commissioners so to be appointed, or the major Part of them, shall have hereby Power, by Commission under their respective Hands and Seals, to substitute and appoint under them such Officers, as shall be necessary in that Behalf.

¶ m 2

III. And

III. And be it further enacted

By the 9 G. II.
 Post. 595. No Per-
 son whatsoever shall
 presume to sell or re-
 tail any Rum, Ar-
 rack, Brandy, or
 other distilled spiri-
 tuous Liquors or
 Strong-Waters un-
 mix'd, mix'd with
 themselves, or any
 other Ingredients, in
 less Quantity than 2
 Gallons, without a
 Licence (for which
 he is to pay yearly
 50 l.) under the Pe-
 nalty of 100 l. for
 every Offence.

And these Licences
 are to be granted to
 such Persons only
 who keep Victual-
 ling-houses, Ale-
 houses, or Brandy-
 shops, and follow no
 other Trade,
 Post. 613.

by the Authority aforesaid, That from and after the Twenty fourth Day of June, One thousand seven hundred and twenty six, no Innkeeper, Victualler, or other Person or Persons whatsoever, shall presume to sell any Beer or Ale by Retail, either publickly or privately, within the Cities of London and Westminster, or either of them, or within the Weekly Bills of Mortality, without first obtaining a Permission or Authority for that Purpose in Writing, under the respective Hands and Seals of such Commissioners or Persons, who shall be appointed for that Purpose, as aforesaid, or the major Part of them respectively, for the Time being: And for and in order to the obtaining such Permission or Authority for such Retailing, as aforesaid, and before the same shall be granted, the several and respective Persons requiring such Permissions and Authorities for Retailing, as aforesaid, shall yearly, and every Year, within Twenty Days next after the

And no Inn-
 keeper, Vic-
 tualler, or other
 Person, shall
 sell Beer or Ale
 within the Bills
 of Mortality,
 &c. without
 such Permission,

who shall with-
 in 20 Days next

after the 24th
of June, 1726.
and so yearly,
apply to the
Commissioners
for Leave to
compound;

Twenty fourth Day of June,
One thousand seven hundred and
twenty six, or some Person on
their Behalf, apply to the said
Commissioners for the Time
being to be appointed in that
Behalf, or the major Part of
them, and compound and agree
with the said Commissioners
for a Sum of Money to be an-
nually paid by such Innkeeper,
Tidwaller, or Retailer, so com-
pounding respectively, for One
Year, commencing from the
Twenty fourth Day of June,
One thousand seven hundred
and twenty six, next before the
making such Composition;
whereof one Moiety shall be
paid down upon the signing the
respective Permissions or Autho-
rities, as aforesaid, and the o-
ther Moiety at the End of Six
Months then next ensuing;
which Permissions or Authori-
ties shall yearly and every
Year, after the same shall re-
spectively be expired, be sent to
the Commissioners or Persons
who for the Time being are or
shall be appointed for that Pur-
pose, to the Intent that the

and one Moiety
of such Compo-
sition shall be
paid upon the
signing the Per-
mission,
the other
Moiety at the
End of six
Months;

which Permif-
sion shall be
return'd at the
End of the

*Licences for retailing
spirituous Liquors
are to be renew'd
yearly, Post. 598.*

same may be cancelled, and new Compositions made, and the like Permissions or Authorities granted by the said Commissioners or Persons to the said Innkeepers, Victuallers, and Retailers, for the ensuing Year, and so, toties quoties, yearly and every Year, as the said Permissions shall expire or determine.

IV. Prohibited always, That in case any such Innkeeper or Retailer making such Composition, as aforesaid, and taking out such Permission or Authority, as aforesaid, shall cease to be or continue an Innkeeper, Victualler, or Retailer, as aforesaid, and shall pay off and discharge all Arrears of Composition Money, which shall be then due and unpaid, if any such there be, then and in such Case, upon giving or leaving Notice thereof to or for the said Commissioners or Persons at their chief Office, the Permission or Authority, and also the Composition of such Innkeeper, Victualler, or Retailer, shall,

Year, to be
cancell'd, and
that new Per-
missions may
be granted.

And every Vic-
tualler, &c.
upon giving no-
tice of his
leaving off Re-
tailing, and up-
on Payment of
all Arrears of
any Composi-
tion which
shall be due,

such Permis-
sion and Com-
position

shall cease and
determine ;

shall, from thenceforth, cease and
determine.

and all such
Compositions
are to be made
according to
the Trade of
each Com-
pounder ;

V. And be it enacted, That the
Compositions which shall be
made pursuant to this Act, shall
be made by the said Commission-
ers, or the major Part of them,
according to the best Intelligence
they can obtain of the Trade
and Consumption of each Com-
pounder.

and no more
than 2 s. 6 d.
shall be de-
manded for
each Permis-
sion.

VI. Provided always, and be
it enacted by the Authority afore-
said, That no more shall be de-
manded by or paid to the said
Commissioners, than the Sum
of Two Shillings and Six Pence
for each Permission or Authority
to be granted by them, as afore-
said ; and the Sums to be paid
for the same shall be paid and ac-
counted for yearly, with the other
Money to be raised with the
Composition Money hereby ap-
pointed to be raised and paid, as
aforesaid.

VII. And for the greater Ease
and Advantage of the said Inn-
keepers, Victuallers, and other
Retailers of Beer and Ale, with-
in the Limits aforesaid, and for
preventing for the future the
great

great Losses and Inconveniences sustained by their selling Beer and Ale, to be spent and consumed out of their own publick Houses, in Pots, Cups, and other Drinking Vessels belonging to them; it is further enacted by the Authority aforesaid, That from and after the Twenty fourth Day of June, One thousand seven hundred and twenty six, no Inn-keeper, Victualler, or other Person or Persons whatsoever, shall presume to sell any Beer or Ale by Retail, either publickly or privately, within the said Cities or Limits, to be sent and consumed out of their Houses, in any Pot or Pots, Cup or Cups, or other Drinking Vessel or Vessels whatsoever, belonging to any such Innkeeper, Victualler, or Retailer, which shall contain less than One Gallon in Ale Measure, on pain of forfeiting the Sum of Forty Shillings.

And no Victualler, &c. within the Limits aforesaid, is to send out any Drink, to be consum'd out of their Houses, in any Pot, Cup, or Drinking-Vessel,

containing less than one Gallon, upon pain of forfeiting 40 s.

VIII. Provided always, That this Act shall not extend, or be construed to extend, to prohibit the selling in any such Pot or Drinking

but the selling of Drink in any such Pot, &c.

By the 11 & 12 W. 3. Ante 241. If a Retailer sells his Drink to be spent out of his House, and measures it by the Standard, he is not subject to any Penalty, though such Drink is carried out in Vessels not marked.

But by the same Act, Ante 234. there is a Penalty, not exceeding 40 s. nor less than 10 s. upon every Retailer who shall sell drink in his House in Vessels not mark'd.

to be consum'd
at the Door of
the House of
such Victualler,
&c. or in any
Arbour, Gar-
den or Shed,
used with it,

Drinking Vessel, any Beer or
Ale to be immediately drunk
or consumed at or before the
Door of the House of such
Innkeeper, Victualler, or Re-
tailer, or in any Out-house,
Shed, Arbour, Garden, or Yard,
belonging to, or commonly
used with such House; any
thing herein before contained
to the contrary notwithstand-
ing.

is not prohibit-
ed by this Act.

And every Vic-
tualler, &c.
selling without
such Permissi-
on, or paying
his Composition
Money, for-
feits the Sum
of 20 l.

IX. Provided always, and it
is hereby enacted by the Autho-
rity aforesaid, That if any Inn-
keeper, Victualler, or Retailer,
shall neglect or refuse to take
out such Permission or Autho-
rity, as aforesaid, or to pay
his or her Composition Money,
from Time to Time, as the
same shall become due and
payable by Virtue of this Act,
then, and in such Case, the
Person or Persons so refusing
or neglecting shall, for every
such Neglect or Refusal, forfeit
and lose the Sum of Twenty
Pounds.

*The Retailer of spi-
rituous Liquors in
any Quantity less
than 2 Gallons, for-
feits 100 l. for every
Offence. Post. 599.*

X. And be it further enacted
by the Authority aforesaid, That
all and every the Powers, Au-
thorities,

And all the
Powers

thories, Directions, Rules,
 Methods, Penalties, and For-
 feitures, Clauses, Matters,
 and Things, which in and by
 an Act made in the Twelfth
 Year of King Charles the Second given by the
 Act of the
 12 Car. II. or
 by any other
 Law now in
 force relating
 to the Reve-
 nues, may be
 applied for the
 managing and
 collecting
 [intituled, An Act for taking away
 the Court of Wards and Liveries, and
 Tenures *in Capite*, and by Knights
 Service and Purveyance, and for set-
 tling a Revenue upon His Majesty in
 lieu thereof] or by any other
 Law now in Force, relating to
 His Majesty's Revenue of Ex-
 cise upon Beer, Ale, or other Li-
 quors, are provided, settled, and
 established, for managing, rais-
 ing, levying, collecting, mitiga-
 ting, or recovering, adjudging
 or ascertaining the Duties here-
 by granted, or any of them (or
 other than in such Cases for which
 other Penalties or Provisions
 are made and prescribed by this
 Act) shall be exercised, practised,
 applied, used, and put in Execu-
 tion, in and for the managing,
 raising, levying, collecting, mi-
 tigating, recovering, and pay-
 ing the Compositions and Sums the Composi-
 tions and Sums
 of Money by
 this Act
 charg'd
 of Money by this Act charged,
 during the Continuance of this
 Act,

as if they were
particularly re-
peated in this
Act.

Act, as fully and effectually to all Intents and Purposes, as if all and every the said Powers, Authorities, Rules, Directions, Methods, Penalties, and Forfeitures, Clauses, Matters and Things, were particularly repeated, and again enacted in the Body of this present Act.

And all the Penalties by this Act imposed, may be levied and mitigated, as any Penalty by any Law of Excise now in force, may be levied or mitigated,

XI. And be it further enacted by the Authority aforesaid, That all Fines, Penalties, and Forfeitures, in relation to the Compositions and Sums of Money by this Act charged, or any Offence against this Act, shall be sued for, levied, and recovered, or mitigated, by the same Ways, Means, and Methods, as any Penalty and Forfeiture given by any of the Laws of Excise upon Beer, Ale, or other Liquors, can or may be sued for, levied, recovered, or mitigated, by any Law or Laws of Excise, or by any Action of Debt, Bill, Complaint, or Information, in any of His Majesty's Courts of Record at Westminster; and that One Moiety of such Fines, Penalties, and For-

one Moiety
whereof shall
be

E X C I S E,

Forfeitures, shall be to His Majesty, His Heirs and Successors, and the other Moiety to him or them that shall discover, inform, and sue for the same.

to His Majesty, the other Moiety to the Informer ;

XII. Provided always, and it is hereby enacted by the Authority aforesaid, That such Persons as shall be, in Pursuance of this Act, appointed to be the Commissioners for putting this Act in Execution, as aforesaid, shall and may have and exercise the same Power and Authority, and may hear, judge, determine, mitigate, or order, in all Cases and Matters relating to the Compositions, Fines, and Penalties by this Act set and imposed, as the Commissioners for the Duties upon Beer, Ale, and other Liquors, may or lawfully can exercise, adjudge, determine, mitigate, or order in the like Cases or Matters in relation to the said Duty of Excise, by any Law or Statute now in Force.

and the Commissioners for putting this Act in Execution, shall have the same Powers to judge and determine all Matters relating to the Compositions, &c. by this Act imposed,

as the Commissioners of Excise may in all Cases, relating to the Duties of Excise ;

XIII. Provided always, and it is hereby further enacted and declared by the Authority aforesaid, That nothing in this Act contained

but this Act is not intended to alter the Justices Power,

in licensing
Alehouses
within London,
or Westminster,

or the Weekly
Bills of Morta-
lity;

and the General
Issue may be
pleaded by any
Person prose-
cuted, for hav-
ing done any
thing in Pursu-
ance of this Act,

and may give
the special Mat-
ter in Evidence,

contained shall extend, or be construed to extend, to take away, alter, or diminish any of the Powers or Authorities by Law vested in the Justices of the Peace within London or Westminster, or the Weekly Bills of Mortality, in the licensing and regulating Innkeepers, Victuallers, and Retailers of Beer and Ale within the said Cities and Limits; any thing in this Act contained to the contrary thereof in any wise notwithstanding.

*In the Act of the
9 G. II. Post. 620.
It is provided, that
no License to sell spi-
rituous Liquors,
shall enable any Per-
son to sell such Li-
quors, unless first
licensed by two Jus-
tices of the Peace of
that Division.*

XIV. And it is hereby further enacted by the Authority aforesaid, That if any Person or Persons shall be sued, molested, or troubled, for putting in Execution any of the Powers contained in this Act, or for doing any Matter or Thing pursuant thereunto, such Person or Persons shall or may plead the General Issue, and give this Act, and the special Matter in Evidence; and if the Plaintiff or Plaintiffs in such Suit or Suits shall be nonsuited, or Judgment given against

E X C I S E, &c.

gainst him or them upon Demur-
 rer, or a Verdict pass for the De-
 fendant or Defendants, such De-
 fendant or Defendants shall have
 treble Costs awarded, to be paid
 by the respective Plaintiff or
 Plaintiffs in such Suit or
 Suits; any Law, Statute,
 or Provision to the contrary
 thereof in any wise notwith-
 standing.

and shall have
 treble Costs, in
 Case of a Ver-
 dict, &c.

Anno

Anno primo

GEORGII II. Regis.

C A P. XVI.

S E C T. III. IV. V.

An Act for removing of Doubts concerning the additional Duty of Two Pence per Gallon, upon Low-Wines, and Spirits of the first Extraction from Foreign Materials ; and for obviating Questions relating to Appeals in Matters of Excise ; and for appointing the Number of Commissioners of Excise, who may hear Causes depending before them.

[That is, so much of it as relates to the Right of Appealing, and to the Number of Commissioners appointed to hear Complaints and Informations, &c.]

This Clause re-
cites I.

AND whereas in an Act of Parliament made in the Sixth Year

The Act here referred unto, is before Page 395.

And the particular Clause which gave Occasion for the Doubt, is before in Page 416.

Year of the Reign of His late Majesty King George the First, of Glorious Memory, [intituled, *An Act for preventing Frauds and Abuses in the publick Revenues of Excise, Customs, Stamp Duties, Post-Office, and House Money;*] a Clause is contained concerning the Forfeiture and Seizure of Sweets, which from and after the First Day of *August*, in the Year of our Lord One thousand seven hundred and twenty, should be sent or removed from one Place to another, without Certificates from the proper Officers of Excise, in which Clause some general Words are mentioned, concerning other Forfeitures to be made from and after the said Day, by Virtue or in Pursuance of any Act or Acts whatsoever, relating to the Duties of Excise, or any other Duty or Duties under the Management of the Commissioners of Excise, upon which Words a Doubt hath arisen, whether by the Generality thereof, the Right and Liberty of appealing to the Commissioners

the Act made in the 6th Year of His late Majesty King George the First,

for preventing Frauds in the removing of Sweets,

and explains some Doubts which had arisen upon some general Words in that Act, in relation to the Right of appealing,

to the Commissioners of Appeals, from the Judgments given by the Commissioners of Excise,

of Appeals, from Judgments given by the Commissioners of Excise, in Causes and Prosecutions on Account of Forfeitures and Offences relating to the Duties of Excise, and the Jurisdiction and Power of the Commissioners of Appeals, to hear and determine such Appeals, and also the Right and Liberty of appealing to the Justices assembled at the respective Quarter Sessions of the Peace, in Cases where Judgment or Judgments happen to be given by Two or more Justices of the Peace, in Causes and Prosecutions before them, for, or on Account of Forfeitures and Offences, respectively relating either to the Duties on Malt, or to the Duties on Hides and Skins, tanned, tawed, or dressed, and upon Vellum and Parchment, be not taken away and repealed: Now for preventing and avoiding all such Doubts and Questions, and declaring and re-establishing the Right and Liberty of appealing in the respective Cases before mentioned, be it further enacted and declared by the Authority aforesaid,

In n

That

That neither the said Act of ^{and declares, that the Act of the 6 G. I.} the Sixth Year of his said late Majesty's Reign, nor any Clause, Matter or Thing therein contained, did or doth extend, or shall be construed to extend, or to have extended, to take away, repeal, or alter the Right and Liberty of appealing in the respective Cases before mentioned, or in any of them; and the Right and Liberty of appealing in the respective Cases ^{in any Cases upon the Hide and Malt Acts,} before mentioned, and the several Jurisdictions and Powers, as well of the Commissioners of Appeals, as of the Justices of the Peace assembled in their respective Quarter Sessions, ^{but confirms the Right of appealing, in the same manner as it was before the Act of the 6 G. I.} now is, and are, and ought to continue, and be in the same Plight and Condition, as the said Right, Liberty, Jurisdictions, and Powers respectively was, and were, before the making the said Act of the Sixth Year of his said late Majesty's Reign: and that Appeals already brought, or hereafter to be brought, in the respective Cases before mentioned, which have happened since the passing

and as if the
said Act had
never been
made.

passing the same Act, are
and stand in the same Plight
and Condition, as they re-
spectively would have done,
in case the said Act had never
been made, the aforesaid Act,
or any other Law, Statute,
Provision, or Usage to the con-
trary thereof in any wise not-
withstanding.

And for the
greater Dis-
patch of Busi-
ness at the
Chief Office of
Excise in Lon-
don,

II. And whereas Complaints and
Informations, which, at the Chief
Office in *London* for the Duties of
Excise, and other Duties there
managed, are exhibited and com-
menced, either by Traders and Dealers
in the Commodities respectively li-
able to such Duties, who ap-
prehend themselves to have been
overcharged, or by Prosecutors
and Informers against such Tra-
ders and Dealers, for Offences
or Facts by them committed or
incurred, either by their hav-
ing omitted to do Things, which
by the Laws relating to the
said respective Duties they are
required to do, or by their
having done other things contrary
to the said respective Laws, can-
not be heard, adjudged, and de-
termined with the like Dispatch,

It is

Ease,

EXCISE,

Ease, and Convenience to the Parties concerned therein, as might be done in case the same were to be heard, adjudged, and determined by a less Number of the Commissioners for the said Duties for the Time being, than a Majority of them: And whereas such Complaints and Informations happening, by the Means aforesaid, to remain and continue in Suspence and undetermined, is discouraging and disadvantageous to the Parties concerned therein: For Remedy thereof, be it enacted by the Authority aforesaid, That from and after the Twenty fourth Day of June, One thousand seven hundred and twenty eight, all such Complaints and Informations as aforesaid, either of the one or the other Sort, which before the said Twenty fourth Day of June, One thousand seven hundred and twenty eight shall not be heard, adjudged, and determined, but shall then, or at any Time after, be depending at the said Chief Office, shall and may be heard, adjudged, and determined by any Three or

It is enacted, that all Complaints and Informations which shall on the 24th Day of June, 1728.

or at any Time after, be depending at the chief Office of Excise, may be heard, adjudged, and determined, by any 3 of the Commissioners of Excise;

more

more of such Commissioners for the Time being, and that it shall be sufficient in the written Account or Record of such Proceedings, to mention, that such Complaint or Complaints, Information or Informations, are made and exhibited to and before Three of such Commissioners, without particularly mentioning or expressing the Christian and Surnames of such Three Commissioners for the Time being; and that every such Adjudication and Determination, of such Three or more of such Commissioners for the Time being, shall and hereby is declared to be as good and valid in the Law, and of the same Force and Effect, to all Intents and Purposes whatsoever, as if such Adjudication and Determination had been by all, or the Majority of such Commissioners for the Time being, any Law or Statute to the contrary in any wise notwithstanding.

III. And be it further enacted by the Authority aforesaid, That all and every such Adjudication and Adjudications, Determination

By the 12 Car. II. Ante 18, 43. All Forfeitures and Offences made and committed within the Weekly Bills of Mortality, are to be heard and determined by the Commissioners of Excise, or the major Part of them.

and such Adjudication shall be valid, as if it had been by all such Commissioners for the Time being;

and all such Adjudications,

tion and Determinations, shall and may, from and after the said Twenty fourth Day of June, One thousand seven hundred and twenty eight, be executed by Virtue of a Warrant or Warrants under the Hands and Seals of any Three Commissioners for the Time being, whether such Commissioners setting their Hands and Seals to such Warrant or Warrants, shall or shall not happen to be the particular Commissioners, by whom such Adjudication or Determination shall be made, or whether such Three Commissioners, so setting their Hands and Seals to such Warrant or Warrants, were Commissioners at the particular Time or Times, when such Adjudication or Adjudications, Determination or Determinations, as aforesaid, shall happen to be made; provided that the Persons so setting their Hands and Seals to such Warrant or Warrants, at the Time and Times of such their setting their Hands and Seals thereto, actually are such Commissioners; any Law, Statute, or Usage to the contrary in any wise notwithstanding,

may be executed after the 24th of June, 1728. by Warrants under the Hands and Seals of any 3 of the Commissioners,

being Commissioners at the time of setting their Hands and Seals to such Warrant,

C A P. XVI. Sect. I.

Some Doubts and Questions having been made, whether the Additional Duty of Two Pence per Gallon on Low-Wines and Spirits of the first Extraction, granted by the Act passed in the 4th Year of the Reign of Her late Majesty Queen Anne, be continued by the Act made in the 5th Year of her said Majesty, and is to continue for the Term therein mentioned, for the clearing of which Doubts, and for the Explanation of the said Act, it is by this Act declared, That

It is hereby declared, that the Duty of 2 d. per Gallon upon all Low-Wines drawn from foreign Materials, granted by the 4th of Anne, was intended to be continued by the 5th of Anne, for the Term of 96 Years, from the 23d of June, 1710. for the Purposes express'd in the said 5th of Anne.

THE said Additional Duty of Two Pence per Gallon for and upon all Low-Wines or Spirits of the first Extraction, drawn from any foreign or imported Materials, or any Mixture with foreign Materials, given and granted by the said recited Act of Parliament, made and passed in the Fourth Year of her said late Majesty's Reign, from the Twenty fourth Day of March, One thousand seven hundred and five, for the Term of Five Years, was by the said recited Act made and passed in the Fifth Year of her late Majesty's Reign, intended to be continued, and shall and ought to be,

*The 4th of Anne here
referr'd to is in
Page 317. and the
5th of Anne in Page
326.*

be, and continue from the Twen-
ty third Day of June, One thou-
sand seven hundred and ten, for
the Term of Ninety six Years
from thence next and immediate-
ly ensuing, and shall and ought
to be paid and payable to His Ma-
jesty, his Heirs, and Successors,
during the said Term, for the
Uses and Purposes in the said
Act, made in the Fifth Year of
Her said late Majesty's Reign,
expressed; and shall be levied and
collected during the said Term,
by the like Powers and Authori-
ties, and under the like Rules,
Directions, Penalties, and For-
feitures, as in and by the said
Act made in the Fifth Year of
Her said late Majesty's Reign,
are expressed and provided, in
respect of the several Duties of
Excise thereby continued; and
that all Persons whatsoever, who
have been concerned, or who
have acted in the charging, col-
lecting, paying, or receiving the
said Duty of Two Pence per
Gallon for such Low-Wines and
Spirits of the first Extraction, as
aforesaid, are and shall respective-
ly, by virtue of this Act, be ac-
quitted, and discharged, and in-
demnified, in respect thereof.

Anno

Anno tertio

GEORGE II. Regis.

CAP. VII.

Sect. IV, V, XI, XII.

An Act for continuing the Duties upon Malt, Mum, Cyder, and Perry in that Part of *Great Britain* called *England*; and for granting to His Majesty certain Duties upon Malt, Mum, Cyder and Perry, in that Part of *Great Britain* called *Scotland*, for the Service of the Year One thousand seven hundred and thirty; for exempting from the said Duties Cyder and Perry used for Distilling; for ascertaining the Bounty for Malt exported; for better preventing Frauds in malting of Corn for Exportation, for making good the Deficiency of the late Malt-Act, &c. (That is, so much of it as relates to the Duty on Mum, and the Duties upon Cyder and Perry made for Sale, and Cyder and Perry sold to Distillers, and made use of by them in Distillation only.)

This Act continues the Duties upon Malt, Mum, Cyder, and Perry, in that Part of Great Britain called England, without mentioning of them particularly, in the manner as they are expressly laid by this Clause upon the same Liquors in that Part of Great Britain called Scotland.

I. **F**OR every Barrel of Mum, which at any time or times, from and after the said Twenty third Day of June, One thousand seven hundred and thirty, and before the said Twenty fourth Day of June, One thousand seven hundred and thirty one, shall be made or imported within that Part of Great Britain called Scotland, the Sum of Ten Shillings, over and above all Duties payable for the same.

This Act lays a Duty of 10s. upon every Barrel of Mum made or imported within that Part of Great Britain called Scotland, over and above all Duties payable for the same;

II. For all Cyder and Perry, which at any time or times, from and after the said Twenty third Day of June, One thousand seven hundred and thirty, and before the said Twenty fourth Day of June, One thousand seven hundred and thirty one, shall be made for Sale within that Part of Great Britain called Scotland, (over and above all other Duties payable for Cyder and Perry, made and sold by Retail) the Sum of Four Shillings for every Hogshead, and so in proportion for a greater or lesser Quantity, to be paid by the respective

and a Duty of 4s. upon every Hogshead of Cyder and Perry made for Sale in Scotland (over and above all other Duties payable for Cyder and Perry made and sold by Retail) to be paid by the first Buyers and Retailers.

spective first Buyers or Retailers thereof.

But it is provided, That no Cyder and Perry sold to any Distiller, to be used for Distilling only, shall be chargeable with the Duty of 4 s. per Hogshead imposed by this Act.

III. Provided always, That nothing in this Act contained shall extend to charge with the said Four Shillings per Hogshead, by this Act laid on Cyder and Perry, any Cyder or Perry sold to any Distiller or Maker of Strong-Waters, for such Cyder or Perry as shall be used for Distilling only; any thing in this Act or any former Act to the contrary notwithstanding.

But every Distiller receiving into his Custody any Quantity of Cyder,

IV. And be it further enacted by the Authority aforesaid, That from and after the said Twenty fourth Day of June, One thousand seven hundred and thirty, all and every Distiller or Distillers, that shall receive any Quantity of Cyder or Perry into his, her, or their Custody, shall give notice in Writing to the proper Officer under whose Survey any such Distiller shall reside, forty eight Hours before he, she, or they shall begin to put any Quantity whatsoever of the same into any Still or Stills, to be drawn into Low-Wines or Spirits;

must give notice in Writing to the Officer who surveys him, 48 Hours before he puts any Quantity of the same into the Still,

to be drawn into Low-Wines or Spirits;

Spirits; and if any such Distiller or Distillers shall neglect or omit to give such Notice, or if it shall appear that any Quantity whatsoever of such Cyder or Perry hath been disposed of, or made use of by any such Distiller or Distillers, in any other Way but in Distillation only, he, she, or they shall respectively forfeit and lose the Sum of Five Pounds; which said Sum of Five Pounds shall be sued for, levied, recovered, and mitigated, by such Ways and Means, as any Penalty or Fine for any Offence committed by any Person or Persons against any of the Laws of Excise, can or may be sued for, levied, recovered, and mitigated, or by Action of Debt, Bill, Complaint, or Information, in any of His Majesty's Courts of Record at Westminster; and that one moiety thereof shall be to His Majesty, His Heirs, and Successors, and the other moiety thereof to such Person or Persons that will prosecute, inform, or sue for the same.

and if he neglects to give such Notice, or shall dispose of or use any Part of such Cyder or Perry, but in Distillation only, he forfeits the Sum of 5*l*.

Anno sexto

GEORGE II. Regis.

An Act for repealing an Act for laying a Duty on compound Waters or Spirits, and for licensing the Retailers thereof, and for determining certain Duties on French Brandy, and for granting other Duties in lieu thereof, and for enforcing the Laws for preventing the running of Brandies.

I. **M**OST Gracious Sovereign, whereas an Act of Parliament made in the Second Year of Your Majesty's Reign, intituled, An Act for

laying

The Act for
laying a Duty

The 2d of G. II.

laying a Duty on compound Waters or Spirits, and for licensing the Retailers thereof, ^{on compound Waters, and for licensing the Retailers thereof, is here recited,} hath not answered the good Purposes thereby intended, and hath been a Discouragement to the distilling of Spirits from Corn in Great Britain, We Your Majesty's most dutiful and loyal Subjects, the Commons of Great Britain, in Parliament assembled, do most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from ^{which from and after the 24th of June, 1733.} and after the Twenty fourth Day of June, One thousand seven hundred and thirty three, the

is h
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the
tic
by
W.
for
of
dy
Pr

is hereby re-
pealed.

the said Act, and every Matter
and Thing therein contained,
shall be and is hereby repealed,
any thing in the said Act to the
contrary thereof in any wise not-
withstanding.

And whereas
the high Du-
ties imposed
by the 7 & 8
W. III. of 30 l.
for every Tun
of French Bran-
dy of single
Proof,

II. And whereas by an Act of
Parliament made in the Se-
venth and Eighth Year of the
Reign of His late Majesty King
William the Third, of Glorious
Memory, intituled, An Act for
granting to His Majesty an addi-
tional Duty upon all *French* Goods
and Merchandizes, it is amongst
other things enacted, That for
every Tun of French Brandy of
single Proof, imported after the
Twenty eighth Day of Febru-
ary, One thousand six hundred
and ninety six, for the Term
of Thirty one Years, and from
thence to the End of the next
Sessions

Sessions of Parliament, there should be paid the Sum of Thirty Pounds, and for every Tun of French Brandy of double Proof, imported as aforesaid, Sixty Pounds, over and above the Duties charged thereupon, without any Deduction, and so proportionably for a greater or lesser Quantity, which said several Duties have been by several Acts of Parliament since continued, and are now payable to His Majesty: And whereas the high Duties upon French Brandy have tempted many of the Traders therein to import great Quantities thereof from Flemish Ports, and as German or Flemish Brandy, to the great Prejudice of the Revenue and the fair Trader; for Remedy whereof, be it enacted by

and 60*l.* for every Tun of double Proof, and so in Proportion for any greater or lesser Quantity,

have tempted many Traders to import great Quantities thereof as Flemish Brandy,

to the Prejudice of the Revenue and fair Trader;

It is enacted,
that from and
after the 24th
of June, 1733.

the Duties of
30 l. and 60 l.
shall cease,

by the Authority aforesaid, That
from and after the said Twen-
ty fourth Day of June, One
thousand seven hundred and
thirty three, the said Duty
of Thirty Pounds per Tun on
French Brandy of single Proof,
and Sixty Pounds per Tun on
French Brandy of double Proof,
shall cease, determine, and be no
longer paid or payable.

and to answer
any Deficiency
in the Funds,
to which the
Duties by this
Act determin'd
were appropri-
ated.

III. And to the Intent that no
Failure or Deficiency may ac-
crue or happen in the respec-
tive Funds, to which the Du-
ties by this Act determined
were appropriated and applica-
ble by the Determination of
the aforesaid Duties; we Your
Majesty's said dutiful and loy-
al Subjects, the Commons of
Great Britain in Parliament as-
sembled, have in lieu of the said
last mentioned Duties here-

Do

by

by Determined, freely and unanimously resolved to give and grant to Your Majesty the Duty and Imposition herein after mentioned, and do most humbly beseech Your Majesty that it may be enacted, and be it enacted by the Authority aforesaid, That from and after the said Twenty fourth Day of June, One thousand seven hundred and thirty three, in lieu of the said Duties hereby determined, there be raised, levied, collected, and paid unto His Majesty, His heirs, and Successors, the several Rates and Duties of Excise herein after expressed, that is to say,

IV. For every Gallon of single Brandy, Spirits, or Aqua Vita; imported from beyond the Seas, to be paid by the Importer before landing, over and above

there shall be paid from and after the 24th of June, 1733. in lieu of the Duties of 30 l. and 60 l. per Tun by this Act determined.

for every Gallon of single Brandy, Spirits, or Aqua Vita imported, over and above all other Duties, 1 s.

above the Duties payable for the same, One Shilling.

and for every
Gallon of Brandy,
&c. above
Proof, called
double Brandy,
2s. to be paid
by the Import-
er before land-
ing,

V. For every Gallon of Brandy, Spirits, or Aqua Vitæ, above Proof, commonly called Double Brandy, imported from beyond the Seas, to be paid by the Importer before landing, over and above the Duties payable for the same, Two Shillings.

which several
Rates and Du-
ties shall be le-
vied in such
manner,

VI. And be it enacted by the Authority aforesaid, That the said several Rates, Duties, and Impositions shall be raised, levied, collected, paid, and accounted for unto His Majesty, His Heirs, and Successors, in the same Manner and Form, and by such Rules, Ways, and Means, and under such Penalties, Forfeitures, and Disabilities, and with such Power of Mitigation, and o-

and under such
Penalties, and
with such Pow-
er of Mitigation

ther Powers, and with such Allowances, as any the Duties of Excise upon Beer, Ale, or other Liquors, are by any Act or Acts of Parliament, or Law whatsoever now in force, enacted, appointed, or allowed to be raised, levied, collected, managed, recovered, and paid; and that so much of the said Acts as are now in force for the raising, levying, collecting, paying, and answering the said Duties of Excise, shall be continued, and be practised, put in Execution and observed, in and for the raising, levying, collecting, managing, adjudging, and answering the said Duties of Excise by this Act granted, as fully and effectually, as if the same were particularly and at large re-enacted in the Body of this present Act.

as the Duties of Excise upon Beer and Ale, or other Liquors are,

by any Law now in force, levied and collected,

as fully and effectually as if such Powers were particularly re-enacted in this

VII. And Act.

VII. And be it further enacted by the Authority aforesaid, That the several and respective Commissioners of Excise shall pay all the Monies that they respectively shall receive of the said Duties (the necessary Charges of receiving, levying, managing, and accounting for the same excepted) into the Receipt of His Majesty's Exchequer, distinct and apart from all other Branches of the publick Revenues, for the Purposes in this Act expressed.

And the Money arising by these Duties, exclusive of the Charges in collecting the same, shall be paid into the Exchequer, distinct

from all other Branches of the Revenue;

VIII. And it is hereby further enacted by the Authority aforesaid, That the Monies arising by the said Duties, by this Act charged and imposed, shall be appropriated, issued, and applied, and the same are hereby appropriated and made payable to the same Uses, Intents, and

and are appropriated to the same Uses, and shall have the same Continuance,

Do 3 Purposes,

Purposes, as the said last mentioned Duties, hereby determined as aforesaid, were appropriated and applicable before the making of this present Act, and shall have the same Continuance, and shall be also subject and liable to the same Redemption by Parliament, as the said last mentioned Duties, hereby determined as aforesaid, were subject and liable unto.

and be subject to the same Redemption by Parliament, as the Duties hereby determined.

IX. And for the Encouragement of the Exportation of Spirits drawn from Corn in Great Britain, be it further enacted by the Authority aforesaid, That from and after the said Twenty fourth Day of June, One thousand seven hundred and thirty three, it shall and may be lawful to and for any Distiller or Distillers, or other Person

And for the Encouragement of the Exportation of Spirits drawn from Corn in Great Britain,

every Person who

shall export
such Spirits,

upon Oath
made before a-
ny two Com-
missioners of
Excise, or Ju-
stices of the
Peace for the
County, &c.
that such Spi-
rits were

drawn from
Corn in Great
Britain, with-
out any Mix-
ture with any
other Mate-
rials,

and that the Du-
ties have been
paid,

and upon pro-
ducing a Certi-
ficate from the
Officer of Ex-
cise, of the
Quantity of
such

Person or Persons, to export
such Spirits drawn from Corn
as aforesaid, upon Oath made
before any Two or more of the
Commissioners of Excise, or Ju-
stices of the Peace for the Coun-
ty or Place, from whence any
such Spirits, drawn from Corn
in Great Britain, are intended to
be exported, that the same are
drawn from Corn in Great Bri-
tain, without any Mixture with
any other Materials, either na-
tive or foreign, and that the Du-
ties of the same are duly en-
tered and paid, and that the
same are exported for Merchan-
dize to be spent beyond the
Seas; and upon producing a
Certificate under the Hands of
the Officers of Excise for the
Port or Place, where such Spi-
rits were shipped, of the Quan-
tity so shipped, and that the
Do 4 30 11 same

By the 7th & 8th W. III.
Ante 144.
And by the 12th & 13th
W. III. Ante 249.
The Drawback al-
lowed upon Spirits
exported, was for
such Spirits as were
drawn fr. m malted
Corn, without any
Mixture with any
Materials, &c.

For by the same Act,
Page 245. The Du-
ty is laid upon all
Low-Wines or Spi-
rits of the first Ex-
traction, drawn or
made by any Distil-
ler for Sale or Ex-
portation.

same was shipped in the Pre-^{Spirits shipped}
 sence of such Officer, that such ^{in his Presence,}
 Distiller or Distillers, or other
 Person or Persons, so export-
 ing the same, shall be allowed ^{such Person}
 or paid back by the Commis- ^{shall be allowed,}
 sioners of Excise, or their Col- ^{as a Drawback,}
 lector for the Port or Place ^{after the rate}
 where such Spirits shall be ship- ^{of 4 l. 18 s. per}
 ped off, the Sum of Four pounds ^{Tun, to be paid}
 eighteen shillings, for every Tun ^{by the Commis-}
 of such Spirits so shipped off, ^{sioners of Ex-}
 and so in Proportion for any ^{cise,}
 greater or lesser Quantity, in
 full of all Drawbacks and Boun-
 ty that can be made for the
 same, except the Bounty of One ^{and a Bounty of}
 pound ten shillings for every ^{1 l. 10 s. per}
 Tun of such Spirits, which shall ^{Tun, to be paid}
 be payable at the Custom House ^{by the Com-}
 in Manner herein after di- ^{missioners of}
 rected. ^{the Customs.}

X. And whereas by an Act ^{And whereas}
 made in the First Year of the ^{by an Act made}
 Reign of the late King Wil- ^{the 1 W. & M.}
 liam

liam and Queen Mary, intituled,

An Act for encouraging the Exportation of Corn, an Allow-

The Act here refer'd to, is the 1 W. & M. cap. 12.

ance of Two Shillings and Six Pence per Quarter is to be paid to the Exporter of Barley or Malt, when the same is sold at Twenty four Shillings the Quarter, or under: And

an Allowance of 2 s. 6 d. per Quarter is to be paid to the Exporter of Barley or Malt, when the same is sold at 24 s. per Quarter, or under:

And whereas whereas in the making of a Tun of Spirits drawn from Barley or Malt, Twelve Quarters of Barley or Malt are made use of, but it is uncertain how much of the said Barley is made into Malt; for preventing any Question or Dispute that may arise thereupon, be it enacted by the Authority afore-

And whereas 12 Quarters of Barley or Malt are made use of in making a Tun of Spirits,

said, That for every Tun of Spirits drawn from Barley, Malt, or other Corn, there shall be paid to the Exporter, by the Commissioners of the Customs,

His

His Majesty's Customs, or other proper Officer belonging to them, when Barley is at Twenty four when Barley is at 24 s. per Quarter, or under, upon such Proof of the Exportation, as by the 1 W. & M. is required, Shillings per Quarter, or under, upon such Proof of the Exportation, as by the said Act is directed, and out of such Duties as are liable to the Payment of the Bounties on Corn exported, the Sum the Sum of 1 l. 10 s. as if the like Quantity of Corn had been exported. of One Pound Ten Shillings, in the same manner, as if the like Quantity of Barley, Malt, or other Corn, had been exported, and so in Proportion for a greater or lesser Quantity.

XI. Provided always, and be it further enacted by the Authority aforesaid, That nothing herein contained shall extend, or be construed, deemed, or taken to extend, to alter the Duties now paid on Rum or Spirits, But nothing in this Act is intended to alter the Duties payable on Rum or Spirits of the

Growth or Manufacture of the British Plantations in America.

rits, that shall be of the Growth or Manufacture of His Majesty's Plantations in America.

XII. And for the more effectual securing the due Execution by the inferior Officers of His Majesty's Customs of the Provisions in the several Acts for

preventing the running of Brandy, be it enacted by the Authority aforesaid, That when

any Officer or Officers of the Customs shall neglect to seize and prosecute any Vessel, Boat, Horses, or other Cattle, or Car-

riage, which shall be forfeited for the Causes above mentioned, every such Officer and Officers being thereof lawfully convicted upon his or their Appearance or Default, upon the Oath or Oaths of one or more credible Witnesses or Witnesses, or by the Confession of the Officer

By the 1 Ann. Ante 288. Any Officer conniving at any clandestine Importation of French Brandy, is render'd incapable, and forfeits 500 l.

By the 9 G. II. Post. 689. Any Person whatsoever, who shall offer any Bribe to any Officer of the Customs or Excise, to connive at any Fraud, whereby the Revenue might suffer, (whether the Offer be accepted or not) forfeits 50 l.

See further, in Pages 23, 48, 70, 109. Notes concerning Forfeitures on Officers for omitting to take the Oaths, receiving Bribes, or dealing in exciseable Liquors.

And every Officer of the Customs who shall neglect to seize and prosecute any Vessel, Horses, or Carriage, which shall be forfeited by any Act for preventing the running of Brandy,

EXCISE,

ficer or Officers, by or before
 one or more Justice or Justices
 of the Peace of the County,
 Division, or Liberty, where
 such Offence shall be commit-
 ted, or the Offender shall be
 found (which hath such Justice
 or Justices of the Peace are
 hereby required to administer)
 the Officer and Officers so con-
 victed, shall severally forfeit, for shall for every
such Neglect
forfeit 50 l.
 every such Neglect, the Sum
 of Fifty Pounds, one Moiety one Moiety to
the King,
 thereof to the Use of the King,
 and the other Moiety thereof to the other to the
Informer;
 the Use of the Informer or Prose-
 cutor, the same to be levied by
 Distress and Sale of the Of-
 fender's Goods, by Warrant
 under the Hand and Seal, or
 Hands and Seals of such Ju-
 stice or Justices of the Peace,
 before whom such Offender shall
 be convicted as aforesaid; and and for want of
sufficient Dis-
tress,
 for want of such Distress, e-
 very

Such Offender
shall be com-
mitted to Pri-
son for Six
Months, with-
out Bail.

every such Offender shall by such
Justice or Justices be commit-
ted to Prison, there to remain
without Bail or Mainprize for
the space of Six Months.

XIII. And be it further en-
acted by the Authority aforesaid,

That from and after the Twen-
ty fourth Day of June, One
thousand seven hundred and
thirty three, no Person or Per-
sons shall hawk or sell, or ex-

pose to Sale, any Brandy,
Strong-Waters, or other Spi-
rits, about the Streets, in any
Wheelbarrow, or upon the Wa-
ter in any Ship, Boat, or Vef-
sel, or in any other manner
whatever, or shall sell or expose

the same to Sale on any Bulk
or Bulks, Shed or Sheds,
Stall or Stalls, or on or in
any other Place or Places,
other than the Dwelling House

be seized by the Person to whom they are offer'd to Sale, who may car-
ry such Hawker before a Justice of the Peace, to be by him committed
to Prison, &c.

By the 6 G. I.

Ante 402. The Per-
son selling or expos-
ing to Sale by Whole-
sale or Retail, any
Brandy, Spirits, &c.
either British or Fo-
reign, but in some
Shop, Cellar, or en-
ter'd Place, forfeits
40 s. for every Gal-
lon so uttered or ex-
posed to Sale.

And by the 11 G. I.
Ante 490. The Pe-
nalty is the Forfeit-
ure of the Brandy,
&c. and the Casks
containing the same,
over and above the
40 s. for every Gal-
lon so sold or exposed
to Sale.

By the 9 G. II.

Post. 616. Any Per-
son who shall sell, or
expose to Sale, any
Brandy or spirituous
Liquors, in any o-
ther Place than al-
lowed by that Act,
(and no Place is al-
lowed for selling of
Brandy, &c. but en-
ter'd Places) is
deem'd Hawking,
forfeits 10 l. &c.

By the 9 G. II.

Post. 679. Any Ped-
lar, or petty Chap-
man, going from
Town to Town, who
shall offer to Sale
any Tea, Brandy, or
other Spirits, though
with a Permit, is
deem'd a Hawker,
and such Goods may

And if any
Person after
the 24th of
June, 1733,
shall hawk, sell,
or expose to
Sale, Brandy,
&c. about the
Streets, or in
any Boat upon
the Water, &c.

or in any Place
other than the
Dwelling
House of the
Person so sel-
ling,

of the Persons so selling the same, upon pain of forfeiting for every such Offence the Sum of Ten Pounds; and that it shall and may be lawful for any one or more of His Majesty's Justices of the Peace for or near the Place or Places where such last mentioned Offence or Offences shall be committed, and he or they are hereby impowered to hear and determine, upon the Confession of the Offender, or upon the Oath or Oaths of one or more credible Witnesses or Witnesses (which Oath or Oaths the said Justice or Justices is and are hereby impowered and required to administer) in a summary Manner, every such Offence or Offences, upon Complaint made to him or them thereof, within one Calendar Month next after

such Person shall for every such Offence forfeit 10 l.

And Judgment may be given by any one or more Justices of the Peace,

See the 9 G. II. Post. 679. a Case in which one Justice of the Peace has Jurisdiction.

upon the Confession of the Offender, or upon the Oath of one or more credible Witnesses,

within one Calendar Month after the Offence committed;

ter the Offence is committed; and if any Person or Persons shall be convicted of any such Offence or Offences, the said Penalty or Forfeiture shall and may be raised and levied by such Person or Persons, as shall be appointed by the said Justice or Justices, by Warrant or Warrants under his or their Hands and Seals; and that after the same shall be levied,

one Moiety to the Informer,

it shall be paid, one Moiety thereof to the Informer or Informers, and the other Moiety into the Hands of the Overseers of, and for the Use of the Poor of that Parish where any such Offence or Offences shall

and for want of sufficient Distress, the Offender shall be sent to the House of Correction,

happen to be committed; and in case any such Person or Persons, as shall have been convicted of any such Offence or Offences last mentioned, shall refuse to pay the said Sum of Ten

Ten Pounds, or shall not have Goods and Chattels upon which the same may be levied, the said Justice or Justices of the Peace shall and may commit such Offender or Offenders to the House of Correction, there to be kept to hard Labour for any Time not exceeding Three Months, nor less than One Month.

Anno

Th
rec
Co
of

Anno nono

GEORGI II. Regis.

An Act for laying a Duty upon
the Retailers of Spirituous Liquors,
and for licensing the Retailers
thereof.

The Preamble
recites the ill
Consequences
of the

I. **W**hereas the drinking of
Spirituous Liquors or
Strong Waters is become
very common, especially amongst
the People of lower and infe-
rior Rank, the constant and ex-
cessive

cessive Use whereof tends greatly to the Destruction of their Healths, rendring them unfit for useful Labour and Business, debauching their Morals, and inciting them to perpetrate all manner of Vices; and the ill Consequences of the excessive ^{excessive drinking of Spirituous Liquors,} Use of such Liquors are not confined to the present Generation, but extend to future Ages, and tend to the Devastation and Ruin of this Kingdom: For Remedy whereof, may it please Your most Excellent Majesty that it may be enacted, and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after ^{and it is enacted, that} the Twenty ninth Day of September,

from and after
the 29th of Sep-
tember, 1736.
no Person shall
retale any Bran-
dy, Rum, &c.
or any other di-
stilled Spiritu-
ous Liquors, or
Strong Waters,

September, in the Year of our
Lord One thousand seven hun-
dred and thirty six, no Person
or Persons whatsoever shall pre-
sume, by him, her, or themselves,
or by any other Person or Per-
sons whatsoever imployed by him,
her, or them, or for his, her, or
their Benefit, to sell or retale
any Brandy, Rum, Arrack, U-
quebaugh, Geneva, Aqua Vitæ,
or any other distilled Spiritu-
ous Liquors, or Strong-Wa-
ters, unmixed, or mixed with
themselves or any other Ingre-
dients, and by whatsoever Name
or Names they are or may be
called, publickly or privately, in
any less Quantity than Two
Gallons, without first taking out
a Licence for that Purpose, as
is herein after directed, within
Ten Days at least before he,
she, or they shall sell, or offer to

unmix'd, mix'd
with them-
selves, or any o-
ther Ingredi-
ents,

in any less
Quantity than
two Gallons,
without first
taking out a
Licence,

sell, or retale the same, for which he, she, or they shall immediately, upon taking out thereof, pay down for the same the Sum of Fifty Pounds in Manner following; that is to say, if such Licence be taken out within the Limits of the Penny Post, then the same shall be paid at the Chief Office of Excise in London, or at any other Place, and to such Persons as His Majesty's Commissioners for the Duties of Excise for the time being shall appoint to receive the same; and that such Persons, as by the said Commissioners shall be appointed, are hereby empowered to deliver such Licences to any such Person or Persons upon his, her, or their paying down for the same the aforesaid Sum of Fifty Pounds at the Time of taking out thereof; but if such Licence

and paying down 50 l. for the same at the Chief Office of Excise in London,

if he intends to retale such Liquors within the Limits of the Penny Post;

By the Act of the 12 Car. II. Ante 18. And all the other Acts and Laws relating to the Excise; Jurisdiction of the Commissioners of Excise, is confined to the Bills of Mortality, here it is extended to the Limits of the Penny-Post.

and if without
those Limits,
then at the Of-
fice of Excise
next adjoining
to the Place
where the Per-
son taking out
such Licence
shall reside,

Licence shall be taken out with-
out the Limits aforesaid, then
the same shall be paid by all
and every the Persons so taking
out such Licence at the Office of
Excise next adjoining to the
Place, where he, she, or they re-
spectively reside or inhabit, or at
any other Place, and to such
Persons as His Majesty's Com-
missioners for the Duties of
Excise for the time being shall
appoint to receive the same ;
and such Persons, as by the said
Commissioners shall be appoint-
ed, are hereby impowered to de-
liver such Licences to any such
Person or Persons, upon his,
her, or their paying down for the
same the aforesaid Sum of Fifty
Pounds at the Time of taking
out thereof.

II. And be it further enacted by
the Authority aforesaid, That e-
very Person or Persons, that

¶ p 3

shall

E X C I S E,

shall take out such Licence, as
 aforesaid, is and are hereby re-
 quired to take out a fresh Li-
 cence Ten Days at least before
 the Expiration of Twelve
 Months after the taking out of
 the first Licence, before he, she,
 or they do presume or offer to sell
 any such Spirituous Liquors in
 any less Quantity than Two
 Gallons, and in the same man-
 ner to renew such Licence from
 Year to Year, paying down the
 like Sum of Fifty Pounds for
 each and every new or renewed
 Licence, at the Places, and at
 the Times before mentioned ;
 and if any Person or Persons
 shall presume or offer to sell or
 retale any of the said Spiritu-
 ous Liquors in any less Quan-
 tity than aforesaid, without
 taking out such Licence, and
 renewing the same yearly, as
 in manner aforesaid, he, she,

and the like
 Sum of 50 l.
 shall be paid on
 renewing the
 Licence every
 Year, 10 Days
 before the Ex-
 piration of the
 old one ;

and every Per-
 son retailing
 without such
 Licence, and re-
 newing the
 same yearly,

shall forfeit
100*l*.

or they shall respectively forfeit and lose the Sum of One hundred Pounds for each Offence.

And a Duty of 20*s*. per Gallon, and so in Proportion for any greater or lesser Quantities, is laid upon all such Spirituous Liquors which shall be found in the Possession of any Person so retailing them after the 29th of September, 1736.

whether they are sold by themselves, or any Person in Trust for them,

III. And be it further enacted by the Authority aforesaid, That for all such Spirituous Liquors or Strong-Waters, by whatever Name or Names they are or may be called, as any Person or Persons retailing them, or any of them, in any less Quantity than aforesaid, or any Person or Persons in Trust for him, her, or them, or for his, her, or their Use or Benefit, shall be possessed of, or interested in, upon the said Twenty ninth Day of September, One thousand seven hundred and thirty six, or at any Time after, there shall be raised and paid unto Your Majesty, Your Heirs, and Successors, a Duty after the Rate of Twenty

P p 4

Shillings

shillings for every Gallon thereof, and in that Proportion for a greater or lesser Quantity, to be paid by the respective Retailers thereof, over and above all other Duties charged and chargeable on the same.

IV. And for the better ascertaining, charging, collecting, raising, levying, and securing the Rates and Duties by this Act imposed on the said Spirituous Liquors, and preventing Frauds therein, be it further enacted by the Authority aforesaid, That such of the said Rates and Duties by this Act granted, as are charged upon such Spirituous Liquors as shall be retailed in England, Wales, or the Town of Berwick upon Tweed, shall be under the Receipt and Management of the Commissioners and Officers of His Majesty's Revenue

over and above
all other Duties
charg'd upon
the same.

And the Rates
and Duties
charged upon
such Spirituous
Liquors as shall
be retailed in
England or
Scotland, shall
be under the
Management of
the respective
Commissioners
of Excise.

Revenue of Excise in England for the time being; and such of the said Rates and Duties as are imposed by this Act upon such Spirituous Liquors as shall be retailed in Scotland, shall be under the Receipt and Management of the Commissioners and Officers of the Excise in Scotland for the Time being; which said several and respective Commissioners of Excise, or the major Part of them, shall be His Majesty's Commissioners for granting such Licences for retailing such Spirituous Liquors; and the said respective Commissioners of Excise, or the major Part of them, have hereby Power, by Commission under their respective Hands and Seals, to constitute and appoint under them such Officers as shall

who, or the major Part of them, may grant such Licences under their Hands and Seals.

And all Monies arising by these Duties and Licences,

be necessary in that Behalf; and all Monies arising by the said Duties

Duties, and by the Licences for Sale thereof, herein before mentioned (the necessary Charges of raising and accounting for the same excepted) shall from Time to Time be paid into the Receipt of His Majesty's Exchequer, distinctly and apart from all other Branches of the publick Revenues, subject and liable to the Uses and Purposes herein after mentioned.

shall be paid into the Exchequer, distinctly from all other Branches of the publick Revenues.

V. And be it further enacted by the Authority aforesaid, That all and every the Powers, Authorities, Directions, Methods, Penalties, Forfeitures, Clauses, Matters, and Things, which in and by an Act made in the Twelfth Year of the Reign of his late Majesty King Charles the

The Act here referr'd to, you will find before in Page 27.

Second, intituled, An Act for taking away the Court of Wards and Liveries, and Tenures in Ca-

And the Act of the 12 Charles II. for taking away the Court of Wards and Liveries, &c. and all other Laws now in force relating to the Excise,

pite,

pite, and by the Knight Service,
and Purveyance, and settling a Re-
venue upon His Majesty in lieu
thereof, or by any other Law
now in force relating to His
Majesty's Revenue of Excise

upon Beer and
Ale and other
Liquors,

upon Beer, Ale, and other Li-
quors, as are provided, settled,
or established for managing, rais-
ing, levying, collecting, miti-
gating, or recovering, adjudge-
ing, or ascertaining the Duties

thereby granted, or any of them
(other than in such Cases for
which other Penalties or Pro-
visions are prescribed by this Act)

*See the following
Act of the 10 G. II.
for an Explanation
of this Clause, on
which some Doubts
did arise, touching
the Method of reco-
vering, levying, and
mitigating the Pe-
nalties and Forfei-
tures imposed by this
Act.*

shall be ap-
plied and put
in Execution
for recovering,
levying, and
mitigating the
Duties by this
Act granted
upon such Spi-
rituous Li-
quors,

shall be exercised, practised, ap-
plied, used, and put in Execu-
tion in and for the managing,
raising, levying, collecting, mi-
tigating, adjudging, ascertain-
ing, recovering, and paying the
Duties upon the said Spiritu-
ous Liquors by this Act grant-
ed,

ed, as fully and effectually to all Intents and Purposes, as if all and every the said Powers, Authorities, Rules, Directions, Methods, Penalties, Forfeitures, Clauses, Matters, and Things were particularly repeated and again enacted in the Body of this present Act; and that one moiety of the Fines, Penalties, and Forfeitures by this Act granted, shall go and be paid to His Majesty, His Heirs, and Successors, and the other moiety thereof to the Person or Persons who shall inform or sue for the same.

VI. And be it further enacted by the Authority aforesaid, That every Person or Persons, who, after the said Twenty ninth Day of September, One thousand seven hundred and thirtysix, shall sell, or offer to sell or retale any Spirituous Liquors or Strong-Waters, by whatever

as fully as if
all the said
Powers were
particularly re-
peated in this
Act.

And every Per-
son who shall,
after the 29th
of September,
1736. retale
any Spirituous
Liquors, by
whatever
Name,

they are call'd,
in any less
Quantity than
Two Gallons,

must make an
Entry at the
next Excise-
Office, of all
the Warehou-
ses, &c. by him
used for the
laying, keep-
ing, or retail-
ing any of the
said Spirituous
Liquors, 10
Days before he
retales such Li-
quors,

and of all the
Spirituous Li-
quors therein,

whatever Name or Names they
are or may be called, in any
less Quantity than Two Gal-
lons, shall, at least Ten Days
before he, she, or they shall sell
or offer to sell by Retail any such
Spirituous Liquors or Strong-
Waters, make a true and par-
ticular Entry in Writing of
all Warehouses, Storehouses,
Shops, Cellars, Vaults, Rooms,
or other Places whatsoever, by
him, her, or them respectively
used, or intended to be used,
for the laying, keeping, or re-
tailing any of the said Spiri-
tuous Liquors or Strong-Wa-
ters, at the next Office of Ex-
cise within the Limits where-
in such Warehouses, Store-
houses, Shops, Cellars, Vaults,
or other Rooms or Places shall
be situated, and also of all Spi-
rituous Liquors or Strong-Wa-
ters,

*By the 6 G. I.
Ante 396-7. All Di-
stillers, Makers, Sel-
lers of, and Dealers
in Brandy, Arrack,
Rum, Strong-Wa-
ters, or Spirits, ei-
ther British or Fo-
reign, either by
Wholesale or Retail,
are obliged to enter
all their Warehouses,
Cellars, &c. made
use of by them for
the keeping of Bran-
dy, &c. under pain
of forfeiting 20 l.
for every Shop, Cel-
lar, &c. made use of
by them, without
such Entry, together
with the Brandy,
and Casks contain-
ing the same, which
shall be found there-
in.*

ters, by whatever Name or Names they are or may be called, which at the Time of making such respective Entries, or which at any Time after shall be in such Warehouses, Storehouses, Shops, Cellars, Vaults, Rooms, and other Places, and every of them respectively, upon pain of forfeiting the Sum of Twenty Pounds for every such Warehouse, Storehouse, Shop, Cellar, Vault, Room, and other Place, which shall be so made use of by such Retailer, and Forty Shillings for every Gallon of such Spirituous Liquors or Strong-Waters which shall be concealed, and not entered, as herein is directed, together with all the Spirituous Liquors or Strong-Waters which shall be found therein, or concealed, as aforesaid, and the Casks

See the 6 G. I.

Ante 402.

the 11 G. I.

Ante 490. and

Post. 617. the Penalties for selling, or exposing to Sale, in Places not entered.

at the Time of such Entry,

or which at any time after shall come into such Warehouses, &c.

upon pain of forfeiting 20 l. for every Warehouse, &c. made use of without Entry,

and 40 s. for every Gallon of such Liquor which shall be concealed and not entered,

together with the Liquors,

and Casks containing the same.

Casks and other Vessels containing the same.

And no Spirituous Liquors shall be brought into any Warehouse, &c. without first giving notice to the Excise-Officer, and leaving with him an authentic Certificate, that the Duties have been paid,

VII. And for the better securing the Duties hereby granted, and preventing any foreign Brandies, Strong-Waters, or other Spirits to be run into this Kingdom, be it further enacted by the Authority aforesaid, That from and after the said Twenty ninth Day of September, One thousand seven hundred and thirty six, no Brandy, Rum, Arrack, Aqua Vitæ, Uisquebaugh, or any other Spirituous Liquors, or Strong-Waters, by whatever Name or Names they are or may be called, shall be brought into any such Warehouse, Storehouse, Shop, Cellar, Vault, Room, or other Place, made use of by any Retailer of any of the said Spirituous Liquors or Strong-Waters, without first giving

The same Notice to the Officer of Brandy, &c. brought into any Storehouse or Cellar, is requir'd by the 6 G. I. Ante 399.

By the 6 G. I. Ante 402. The Officer is requir'd to give the Sellers Certificates of the Quantity of Brandy sold, &c. and that the Duty has been paid.

giving Notice thereof to the Officer of Excise of the Division or Place where such Warehouse, Storehouse, Shop, Cellar, Vault, Room, or other Place, in which such Spirituous Liquors or Strong-Waters, as aforesaid, are intended to be lodged, is situated, and producing to the said Officer, and leaving with him an au-

Such a Certificate is likewise requir'd by the 6 G. I. Ante 399.

By the 8 G. I.

Ante 444. If a Retailer of Brandy, &c. receives any Quantity of Foreign Brandy or Spirits, though less than a Gallon, without a Permit, he shall forfeit the same, and the Cask in which it shall be found.

thentick Certificate, that the Duties charged or chargeable by any Law now in being upon the said Spirituous Liquors or Strong-Waters have been actually paid, or that the same have been condemned as forfeited, or were part of the Stock of some Retailer of any of the said Spirituous Liquors or Strong-Waters, of which an Account had been taken pursuant to this Act, and expressing the Quantity and

or that the same were condemn'd as forfeited, or that they were Part of the Stock of some Retailer of such Liquors,

and Quality thereof, the Name of the Seller, and at what Place the said Duties were paid, or the said Liquors condemned, as aforesaid, or of whose Stock the same was part, on pain of forfeiting the Sum of Twenty Pounds, together with the said Liquors so brought in without such Notice and Certificate, as aforesaid, with the Casks and all other Vessels whatsoever containing the same.

upon pain of forfeiting 20*l.* together with the Liquors and the Casks containing the same.

The like Forfeiture is incurr'd by the 6 G. I. Ante 399.

And if any Person shall increase such Spirituous Liquors, after an Account has been taken of them by the Officer,

VIII. And be it further enacted by the Authority aforesaid, That from and after the said Twentieth ninth Day of September, One thousand seven hundred and thirty six, no Retailer of any such Spirituous Liquors or Strong Waters, as aforesaid, shall make any Increase of such Liquors, after the same have been taken an account of by any Officer or Officers for

By the 8 G. I. Ante 441, 2. If any Increase of Foreign Brandy, &c. shall be found by any Officer in the Hands of any such Dealer, after the Officer's former Survey, such Increase is forfeited, together with the Casks, &c. unless it shall be made appear that the Increase was made by a Mixture of British Spirits with Foreign Brandy, in the Sight of an Officer, or that the same was brought in by Permit.

by any Addition of Water or other Liquors,

For an Increase in a Guile of Beer or Ale, see Page 177.

the said Duties hereby granted, by any private or clandestine Addition thereto of Water, or any other Liquors, on pain of forfeiting the Sum of Forty Shillings for every Gallon of such Spirits, and Water, or other Liquors mixed as aforesaid; all which Spirituous Liquors so mixed shall and may be seized and taken by the Officers of the said Duties for his Majesty's Use.

he shall forfeit 40 s. for every Gallon of such Liquors so mix'd.

which may be seized for His Majesty's Use.

By the 5 G. I.
Ante 407. The Officer may enter the Warehouses, &c. of Distillers and Dealers in Brandy, to take Account, &c. in the Night time, in the Presence of a Constable, without first making an Oath before a Justice of the Peace of the Cause of his Suspicion.

See the 11 G. I.
Ante 487. Officers Power, by a special Warrant, to search Places where Brandy, &c. is suspected to be conceal'd.

By the 11 G. I.
Ante 509. There is a Penalty of 20 l. upon a Constable if he refuses to go when requested by the Officer.

IX. And be it further enacted by the Authority aforesaid, That it shall and may be lawful for the Officers of the Duties by this Act granted, or any of them, from time to time, and at all times by Day and by Night (but if in the Night time in the Presence of a Constable or other Officer of the Peace, Oath being first made by any such Officer or other Person

And any Officer for these Duties by Day or by Night, but if in the Night time, in the Presence of a Constable,

Oath being first
made of his sus-
pecting a Con-
cealment of
such Spirituous
Liquors,

may enter into
any Warehouse,
Etc. used by
such Retailers,
and taste and
gauge the Li-
quors there
found,

and if such Re-
tailer shall ob-
struct

Person before any Justice of the
Peace dwelling in or near such
Place, of a probable Cause of
suspecting the Concealment of
any such Spirituous Liquors
therein) to enter into all and e-
very the said Warehouses,
Storehouses, Shops, Cellars,
Vaults, Rooms, or other Pla-
ces made use of by any Re-
tailer of any such Spirituous
Liquors or Strong Waters, as
aforesaid, for keeping the same,
and by tasting, gauging, or
otherwise, to take an Account
of the Quantity or Quality of
all such Spirituous Liquors, or
Strong Waters, as shall at
any time be in their or any
of their Custody; and if any
such Retailer, as aforesaid, shall
hinder or refuse the said Offi-
cer or Officers to enter into
his, her, or their Warehouses,
Storehouses, Shops, Cellars,
Vaults,

Vaults, Rooms, and other Places, or any of them, to take such Account as aforesaid, or shall let, hinder or obstruct the said Officer or Officers in the Execution of any of the Powers or Authorities by this Act given to him or them, the Person or Persons offending therein shall, for every such Offence, forfeit and lose the Sum of Fifty Pounds.

*By the 6 G. I.
Ante 401. the like
Penalty for an Ob-
struction.*

*or hinder the
Officer in the
Execution of
any of the Pow-
ers by this Act
given, he shall
forfeit 50 l*

X. And whereas many Persons concerned in Trades, who employ great Numbers of Journeymen, Workmen, Servants, Labourers, and other Artificers, deal in Spirituous Liquors, and retale the same at excessive Rates to Persons working under them; be it further enacted by the Authority aforesaid, That from and after the said Twenty ninth Day

*And no such
Licences shall
be granted but
to such Persons
only,*

Day of September, One thousand seven hundred and thirty six, no Licence shall be granted to any Person or Persons whatsoever for selling by Retail any Spirituous Liquors or Strong Waters whatsoever, except to such Persons only who shall keep publick Victualling-houses, Inns, Coffee-houses, Ale-houses, or Brandy-shops, and use or exercise no other Trade whatsoever; and if such Licences shall be granted, the same are hereby declared void to all Intents and Purposes.

By the 12 G. I. Ante 548. No Victualler or other Person shall sell Beer or Ale within the Bills of Mortality, without a Permission from the Commissioners of Excise, which are to be renewed yearly.

who keep Victualling Houses, Inns, Coffee-houses, Ale-houses, or Brandy-shops, and use no other Trade;

and Licences granted to any other Persons are void;

and Persons paying any part of their Journey-men or Labourers

XI. And be it enacted by the Authority aforesaid, That if any Person or Persons shall from and after the said Twenty ninth Day of September, One thousand seven hundred and thirty six, agree or contract with any Journeyman, Workman, Servant,

Labourer, or other Person im-
 ployed by or working under
 him, her, or them respectively,
 in manner following, that is to
 say, if such Master, Mistress,
 or other Person or Persons,
 shall agree to pay such Journey-
 man, Workman, Servant, La-
 bourer, or other Person employ-
 ed by or working under him,
 her, or them, or under his, her,
 or their Direction, so much Mo-
 ney for Wages, and such a
 Quantity of Spirituous Li-
 quors or Strong Waters, as,
 together with such Money, shall
 amount to the Value of the Wa-
 ges as shall be ordinarily and
 usually paid for the Work such
 Journeyman, Workman, Ser-
 vant, Labourer, or other Per-
 son, shall be employed in, or
 shall set off, stop, or deduct, all
 or any part of the Wages or
 Hire

Wages in Spirituous Liquors,

Wage due to such Journeyman,
Workman, Servant, or La-
bourer, for any Spirituous Li-
quors or Strong Waters deli-
vered to them by him, her, or
them, or any other Person,
such Person or Persons, so of-
fending, shall be deemed a Re-

shall be deem'd
Retailers, with-
in the meaning
of this Act, and
shall forfeit the
Sum of 20 l.
over and above
all other Penal-
ties imposed by
this Act;
and any Jour-
neyman, &c.
may recover
his whole Wa-
ges, notwith-
standing
such Agree-
ment, or any
such Liquors re-
ceiv'd in part.

tailer within the Meaning of
this Act, and shall, for every
Offence, forfeit the Sum of
Twenty Pounds over and a-
bove all other the Penalties
and Forfeitures imposed by this
Act; and such Journeyman,
Workman, Servant, Labour-
er, or other Person, shall be in-
titled to his, or her whole Wa-
ges, notwithstanding any such
Agreement, setting off, stop-
ping, or deducting, and shall
have the like Remedy in Law
for the same, as if all or a-
ny part of such Wages were
not paid.

XII. Provided always, That this Act shall not extend to any Physicians, Apothecaries, Surgeons, or Chymists, as to any Spirits or other Spirituous Liquors, which they may use in the Preparation or making up of Medicines for Sick, Lame, or Distempered Persons only.

But this Act shall not extend to Spirituous Liquors made use of in Medicines by any Physicians, Apothecaries, Surgeons, or Chymists, for sick or distempered Persons only.

By the 6 G. I.
Ante 402. The Person selling, or exposing to Sale, by Wholesale or Retail, any Brandy, Spirits, &c. either British or Foreign, forfeits 40s. for every Gallon so uttered or exposed to Sale.

And by the 11 G. I.
Ante 490. the Penalty is the Forfeiture of the Brandy, &c. and the Casks containing the same, over and above the 40s. for every Gallon so sold, or exposed to Sale.

By the 6 G. II.
Ante 589. If a Person sells or exposes to Sale any Brandy, Spirits, &c. in any Shop or Place where he lives, it is not deemed hawking, for the Words of the Act

XIII. And be it further enacted by the Authority aforesaid, That from and after the said Twenty ninth Day of September, One thousand seven hundred and thirty six, no Person or Persons shall hawk, sell or expose to Sale any Brandy, Spirituous Liquors or Strong Waters, by whatever Name or Names they are or may be called or distinguished, about the Streets, Highways, or Fields, in any Wheelbarrow or Basket, or upon the Water in any Ship, Boat,

And every Person who shall hawk, sell, or expose to Sale, such Spirituous Liquors, in the Streets, Fields, Highways, or upon the Water, in any manner whatever,

Boat, or Vessel, or in any other manner whatever, or shall sell or expose the same to Sale on any Bulk or Bulks, Stall or Stalls, or in any Shed or Sheds, or on or in any other Place or Places, other than in such Place or Places as are herein before in this Act mentioned or allowed, upon pain of forfeiting, for every such Offence, the Sum of Ten Pounds; and it shall and may be lawful, to and for any One or more Justice or Justices of the Peace, for the County, Riding, Division, City, or Liberty respectively, wherein such Offence shall be committed, on his or their own View, or on Confession of the Party, or by Proof on the Oath of One or more credible Witness or Witnesses made of such Offence, to convict any Person or Persons so offend-

are, No Person shall hawk, sell, or expose to Sale, any Brandy about the Streets, &c. or in any Place (other than the Dwelling House of the Person so selling)

But by this Act a Person selling or exposing to Sale in any Shop or Dwelling Place, if it is not enter'd, will be deem'd hawking, within the meaning of this Act.

By the 9 G. II. Post. 679. Any Pedlar or Petty Chapman, going from Town to Town, who shall offer to Sale any Tea, Brandy, or other Spirits, tho' with a Permit, is deem'd an Hawker, and such Goods may be seized by the Person to whom they are offered to Sale, who may carry such Hawker before a Justice of the Peace, to be by him committed to Prison.

or in any other Places than such as are allow'd by this Act (which are enter'd Places only) shall forfeit 10 l.

and may be convicted of such Offence by any Justice of the Peace, upon his own View,

or on Confession of the Party, or by the Oath of one or more Witnesses;

offending, as aforesaid, and such Person or Persons so offending and convicted, shall immediately on such Conviction pay the said Sum of Ten Pounds into the Hands of the Churchwardens and Overseers of the Poor of the Parish where such Offence shall be committed, or one of them; and on such Offender or Offenders refusing or neglecting to pay the said Sum, the Justice or Justices so convicting, as aforesaid, shall and may, by Warrant or Warrants under his or their Hand and Seal, or Hands and Seals, commit the Offender or Offenders to the House of Correction for the said County, City, or Liberty respectively, there to remain and be kept to hard Labour for the Space of Two Months, to be reckoned from the Day of the said Com-

By the 6 G. I.
Ante 589. the Penalty for Hawking is 10 l. and in case of Nonpayment, and Want of sufficient Distress, the Offender shall be committed to the House of Correction for any Time not exceeding Three Months, nor less than One Month.

and the Offender not paying the Penalty of 10 l. immediately upon Conviction,

shall and may be sent to the House of Correction

for 2 Months,
or until he
shall pay the
10/.

one Moiety to
the Informer,

the other to
the Poor of
the Parish
wherein the
Offence was
committed.

Commitment; and the Person
or Persons so committed shall
not be discharged until he, she,
or they shall have paid the said
Sum of Ten Pounds, or until the
full Expiration of the said Two
Months; and every Sum or
Sums of Money arising from
the Conviction of any Person
or Persons, as aforesaid, in
case there be no Informer, shall
be wholly applied to the Use
of the Poor of the Parish,
wherein the Offence was com-
mitted; but if there shall be an
Informer, one Moiety of such
Money shall be paid to the In-
former, and the other Moiety
shall be paid to the Overseers
and Churchwardens, as aforesaid, or one of them, and ap-
plied to the Use of the Poor of
the Parish, as aforesaid.

XIV. Provided, and it is here-

By the 12th & 13th W. 3.

Ante 254. No Persons shall sell Brandy or Spirits by Retail, to be drank in their Houses, without a Licence, such as Alehouse-keepers have, and are subject to the same Penalties as Victuallers selling without a Licence, and the Justices of the Peace have the same Power over them.

And by the 10 G. II. no Person shall sell made Wines, to be drank in his House, without Licence from Two Justices of the Peace; and no Licences must be granted for selling made Wines by Retail, but to such Persons only as keep Victualling-houses, Inns, Coffee-houses, or Ale-houses.

by declared, That nothing in this Act shall extend or be construed to enable any Person or Persons to sell any Spirituous Liquors or Strong-Waters by Retail, unless such Person or Persons be first licensed by Two or more of His Majesty's Justices of the Peace for the County, Riding, Division, City, or Liberty, wherein such Person or Persons shall sell the said Liquors, under the Hands and Seals of the said Justices; for which Licence or Licences the Sum of Two Shillings and Six Pence, and no more, shall be paid to the Clerks of such Justices, and no Fee or Sum of Money, or other Reward whatsoever, to the Clerk or Clerks of the Peace for entering the same, or on any other Account,

But no such Licence shall enable any Person to sell such Spirituous Liquors by Retail, unless first licensed by Two Justices of the Peace of that Division,

for which Licence no more than 2 s. 6 d. shall be paid to their Clerk, if he finds the Licence,

on pain of forfeiting 5*l.* if he demands any more or other Fee.

Account, on pain of forfeiting Five Pounds, in case any of the said Justices Clerks, or any Clerk of the Peace shall ask, receive, or demand any more or other Fee or Fees on Account of such Licences, under any Pretence whatsoever; and if the Licence is not found and provided by the said Justices Clerks, then no Fee whatsoever shall be due or received by them.

XV. And be it further enacted

And for the more effectual suppressing the Houses of such Persons who shall sell Beer, Ale, Cyder, or other Liquors by Retail,

by the Authority aforesaid, That for the more easy and expeditious suppressing the Houses of such Persons who shall presume to sell any Spirituous Liquor, or any Cyder, Ale, Beer, or other Liquors by Retail, without a Licence from Two or more Justices of the Peace for that Purpose, and of disorderly Houses wherein any Persons shall

without a Licence from Two or more Justices of the Peace,

and of disorderly Houses,

shall sell any of the said Li-
quors by Retail, it shall be suf-
ficient for any Justice or Ju-
stices of the Peace, who shall
convict any Person or Persons
of any or either of the said Of-
fences, to draw up and return
such Conviction in either of the
following Form of Words, as
the Case shall happen, or in any
other Form of Words to the
same Effect, *mutatis mutandis*, that
is to say,

where any
such Liquors
shall be sold by
Retail, it shall
be sufficient
for any Justice
of the Peace,
who shall con-
vict any Per-
son, to return
such Convic-
tion in the fol-
lowing Form:

Middlesex, *A. B.* is convicted on
his or her own Confession (or
on the Oath of)
of having sold Beer, Ale, or
Strong-Waters in the Parish
of in this County,
on the Day of
without being duly licensed
thereto by Two Justices of the
Peace.

Given

Given under my (or our) Hand
and Seal, or Hands and Seals,
this Day of

or in case of disorderly Houses,
instead of the Words [of hav-
ing sold Beer, Ale, or Strong-Wa-
ters, without being duly licensed
thereto by Two Justices of the
Peace] to use the Words fol-
lowing [of keeping a disorderly
House] and, if Occasion requires,
to add, that the same is the First,
Second, or Third Conviction; which
said Convictions, in the same
or like Form of Words, shall
be good and effectual in Law to
all Intents and Purposes, and
shall not be quashed, set aside,
or adjudged void or insufficient
for want of any other Form or
Words whatsoever, subject ne-
vertheless

vertheless to an Appeal to the next General Quarter Sessions of the Peace for the County, Riding, Division, City, or Liberty, where such Offence was committed, after such Conviction, by any Party aggrieved thereby.

XVI. And be it further enacted by the Authority aforesaid, That from and after the said Twenty ninth Day of September, One thousand seven hundred and thirty six, if any Person or Persons, who shall vend, sell, or utter any Wares, Goods, Provisions, or other Things by Retail, shall give away any Spirituous Liquor or Liquors to any Servant or Apprentice coming to his, her, or their Shops or Houses to buy, fetch, or carry away any such Wares, Goods, Provisions, or other Things, or under the Pretence of his or her

And any Persons selling Provisions or other Things by Retail, who shall give away any Spirituous Liquors to Servants or Apprentices fetching Goods from their Shops,

her being a Customer, or under any other Pretence; every such Person or Persons so giving away such Spirituous Liquor or Liquors, shall be deemed and taken to be a Retailer or Retailers of Spirituous Liquors within the Meaning of this Act, and as such, shall be subject and liable to the Penalties and Forfeitures imposed by this Act on every Retailer of Spirituous Liquors offending contrary to the true Intent and Meaning of this Act.

XVII. And be it further enacted by the Authority aforesaid, That the Duties and Revenues, which shall arise by Licences for vending Brandy or Spirits, as also the present Duties on Low Wines, Strong Waters, Brandy, Rum, Arrack, and all other Spirits, whether Foreign or British ;
R r and

shall be deem'd
Retailers of Spi-
rituous Li-
quors, and be
liable to the
Penalties im-
posed by this
Act.

And the Mo-
nies which shall
arise by the Du-
ties given by
this Act, and
by the Licen-
ces, and the Du-
ties upon Low
Wines, Strong
Waters, Bran-
dy, and all o-
ther Spirits,
whether Fo-
reign or British,

and such Duties as shall arise by retaling the same, shall from and after the said Twenty ninth Day of September, One thousand seven hundred and thirty six, be united to, and made part of the General or Aggregate Fund established by the Act of the First Year of the Reign of His late Majesty King George the First, and be issued and applied to the Uses to which the said Fund is or shall be made applicable.

XVIII. And whereas the said Duties upon Low Wines, Strong Waters, Brandy, Rum, Arrack, and all other Spirits, whether Foreign or British, are amongst other Duties and Revenues charged with, and liable to pay several Sums of Money, as well for the Support of His Majesty's Household and Family, and the Honour

shall be united and made part of the Aggregate Fund, and shall be applied as the said Fund is made applicable.

And whereas the Duties upon Low Wines, Strong Waters, &c.

are charged with several Sums of Money for the Support of His Majesty's Household,

and with the
Payment of An-
nuities to
several Corpo-
rations, and
other Persons,

Honour and Dignity of the
Crown, as for Payment of
Anninities and other Payments
to several Corporations, and
to other Persons intituled there-
unto; and it may so happen,
that by making the Alterati-
ons aforesaid in the said Duties,
the Funds charged with the
Payments aforesaid may prove
deficient: And whereas by a
Medium of Eight Years, com-
puted from the Time of His
Majesty's happy Accession to
the Throne to Midsummer last
past, the Sum of Seventy
thousand Pounds is taken to
be the Medium of the annual
Produce of what has been ap-
plied of the Duties aforesaid,
to the Service of His Maje-
sty's Household and Family:
To the End therefore that
neither His Majesty, nor any
other Person or Persons, Bo-

in order to pre-
vent any Defi-
ciency by the
Alterations
made by this
Act,

dies Politick or Corporate;
 who is or are intitled to any
 Part, Share, or Interest in the
 Money arising by the said Du-
 ties, may be Losers, or receive
 any Prejudice by the Alterati-
 ons aforesaid; be it enacted by
 the Authority aforesaid, That
 from and after the said Twen-
 ty ninth Day of September, One
 thousand seven hundred and
 thirty six, there shall be paid
 to His Majesty during his na-
 tural Life (which God long
 preserve) out of the Monies
 of the said General or Aggre-
 gate Fund, the Sum of Se-
 venty thousand Pounds per
 Annum, being the aforesaid
 Medium of what has annu-
 ally been applied of the Du-
 ties aforesaid, towards the
 Service of His Majesty's
 Household and Family, and
 other His Expences and Oc-
 casions,

the Sum of
 70,000*l.* per
Annum shall
 be paid to His
 Majesty out of
 the Aggregate
 Fund, as a Me-
 dium of what
 has annually
 been applied of
 the Duties up-
 on Low Wines,
 &c. for His
 Majesty's Oc-
 casions, since
 His happy Ac-
 cession to the
 Throne.

cassions, from His happy Accession to the Throne to Midsummer last past.

XIX. And be it further enacted by the Authority aforesaid, That when, and as often as any

And if any Deficiency shall happen upon any other Fund, for which the Duties upon Low Wines, &c. are applicable, the Treasury are empowered to make it good out of the Aggregate Fund.

Deficiency shall happen upon any other the Funds for which the said Duties were applicable, it shall and may be lawful to and for the Commissioners of His Majesty's Treasury now being, or the High Treasurer, or Commissioners of His Majesty's Treasury for the time being, to make good and supply the said Deficiency from Time to Time out of the said General or Aggregate Fund.

And the better to prevent Persons selling Beer, Ale, Cyder, or any

XX. And for the more easy Discovery of Persons, who shall keep a Common Ale-house, or Tippling-house without Licence, or who shall presume to sell any

Spirituous Liquors, or any Ale, Beer, Cyder, Perry, or other Liquors, by Retale, with-

Spirituous Liquors by Retale, without a Licence,

See before 12 & 13 W. III. Ante 254. by which Retailers of Brandy to be drank in their Houses, are oblig'd to take Licences from the Justices who have the same Power over such Retailers as they have over common Alehouse-keepers :

And every Retailer of made Wines is by the 10th of G. II. oblig'd to take a Licence from the Justices.

out such Licence or Licences, as are by Law required for vending the same ; be it enacted by the Authority aforesaid, That it shall and may be lawful to and for every Justice or Justices of the Peace to summon or call before him or them, any Excise Officer or Gauger within their respective Divisions, and to examine the said Officer or Gauger upon Oath touching the Entry of any Spirituous Liquors, Ale, Beer, Cyder, or Perry, made by any Person suspected to sell the same without Licence, and every Person making such Entry, shall be deemed a Seller of such Liquors so entred to all Intents and Purposes, as if the same had been proved before such Justice or Justices

the Justices may summon any Excise Officer to give an Account upon Oath touching the Entry of any Spirituous Liquors, Beer, Ale, &c. made by Persons suspected to sell them without a Licence ;

and such Entry shall be deem'd a selling of such Liquors to all Intents and Purposes,

ces

ces by the Oath of Two Wit-
nesses.

And all Persons
who have exer-
cised the Trade
of Distillation
for 7 Years, or
on the 25th of
March, 1736.
were Apprenti-
ces to the same,
may follow a-
ny Trade, in
any City,
Town, or
Place,

XXI. And be it further enact-
ed by the Authority aforesaid,
That from and after the Twenty
ninth Day of September, One
thousand seven hundred and thir-
ty six, any Person or Persons,
who have followed and exercised
the Art or Business of Distilla-
tion for Seven Years last past,
or have served, or on the Twen-
ty fifth Day of March, One thou-
sand seven hundred and thirty
six, were serving any Apprentice-
ship to the same, shall and may
have full Liberty and Authority
to exercise and follow any other
Trade, Art, Business, or Ma-
nufacture in any City, Town,
or Place, within that Part of
Great Britain called England; any
Law, Charter, Grant, Custom,
or Usage, to the contrary not-
withstanding.

notwithstand-
ing any Law,
Charter, Grant,
or Custom to
the contrary.

R r 4

XXII. Pro-

XXII. Provided nevertheless, But this Act is not to extend to Aqua Vita retailed and consumed in Scotland,
 That nothing in this Act contain-
 ed shall extend to charge with any
 of the Duties directed to be paid,
 levied, or received, as aforesaid,
 any Spirits made or distilled
 from Malt, and retailed and con-
 sumed within that Part of Great
 Britain called Scotland, which Spi-
 rits are commonly called and
 known by the Name of Aqua
 Vita, in that Part of the King-
 dom, or to subject the Makers, or to subject the Retailers thereof to the taking out of such Licences as are directed by this Act.
 Sellers, or Retailers thereof
 within that Part of the King-
 dom to take such Licences as are
 herein before directed.

Annq

Anno nono

GEORGE II. Regis.

An Act for indemnifying Persons
who have been guilty of Of-
fences against the Laws made
for securing the Revenues of
Customs and Excise, and for
enforcing those Laws for the fu-
ture.

This Act re-
cites the illegal
Practices car-
ried on

I. **W**hereas, notwithstanding
the several Laws al-
ready made to prevent the un-
lawful importing and clande-
stine

fine landing and running of
 prohibited and uncushtomed Goods,
 divers wicked and evil dispos-
 ed Persons have of late not on-
 ly carried on, and do still conti-
 nue such pernicious and illegal
 Practices, in open Defiance of
 the Laws, to the great Diminu-
 tion of the publick Revenue,
 and to the manifest Prejudice of
 the fair Traders, and likewise
 seduced great Numbers of other
 Persons to join with them in
 the said wicked Practices,
 whereby the Evil is become so
 general, that it is necessary that
 some further Provision should be
 made for effectually preventing
 the same, yet nevertheless, as
 there may be some hope that
 many of the said Persons, who
 have been unwarily seduced, as
 aforesaid, may be reclaimed by
 Grace and Clemency from of-
 fending

to the Preju-
 dice of the
 publick Reve-
 nue, and of the
 fair Trader;

and that such
 who have been
 seduced may be
 reclaim'd by
 Clemency,

sending in the like manner for
 the future, therefore for the Quiet
 and Ease of His Majesty's
 Subjects, who may have been
 guilty of such Offences, and
 that such of them as are not yet
 become incorrigible, being freed
 from their Fears and Apprehen-
 sions, may be induced to leave
 off their illegal Practices, and
 to return to their lawful Cal-
 lings and Occupations, and that
 such Persons as shall after such
 an Act of Indulgence, and so
 publick a Warning, presume to
 commit any of the said Offences,
 may be left without Excuse, and
 be brought to Justice, and duly
 punished, as their Crimes shall
 deserve, may it please Your
 Majesty that it may be enact-
 ed, and be it enacted by the
 King's most Excellent Majesty,
 by

and return to
 their lawful
 Callings,

it is enacted,

by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That all and every His Majesty's Subjects of this His Majesty's Realm of Great Britain, their Heirs, Executors, and Administrators, and every of them, who before the Twenty seventh Day of April, in the Year of our Lord One thousand seven hundred and thirty six, have incurred any Penalty or Forfeiture in, by, or for the clandestine running, landing, unshipping, concealing, or receiving, any prohibited Goods, Wares, or Merchandizes, or any foreign Goods liable to the Payment of the Duties of Customs and Excise, or either of them, and who are or may be subject to

That all Persons who before the 27th of April, 1736, shall have incurred any Penalty by the clandestine running of any prohibited Goods or Merchandize, liable to the Duties of Customs or Excise,

or by concealing or receiving of such Goods,

any Information, or other Pro-
secution whatsoever, for the Du-
ties of such Goods, or for the
Penalties for the running,
landing, unshipping, conceal-
ing, or receiving thereof, or for
the making of any false Report
or Entry of the Loading of any
Ship or Vessel, inwards or out-
wards, or for making any Re-
port or Entry in a wrong Name
or Names, or for not reporting
any such Ship or Vessel, or for
breaking Bulk before making
such Report or Reports, or for
altering the Package of any
Goods on Board any Ship or
Vessel, or for landing of any
Goods without the Presence of
an Officer, or for staving or
otherwise destroying or spoiling
any Goods at or after the Sei-
zure thereof by any Officer of
the Customs or Excise, or other
Person

or by making
false Reports or
Entries of the
Loading of any
Ship inwards
or outwards,

or for breaking
Bulk before
making such
Report, or al-
tering the
Package of
any Goods on
Board,

or spoiling any
Goods after
Seizure,

Person duly authorized to make
 such Seizure, and any Persons
 who have beat, abused, obstruct- or by abusing
 ed, or hindered, any Officer of any Officer of
 the Customs or Excise in the the Customs or
 due Execution of their Duty, or
 who have given or offered a or by giving or
 Bribe to any Officer of the offering any
 Customs or Excise, and all Per- Bribe,
 sons aiding, assisting, and abet- or by having
 ting in the committing any of been aiding and
 the said Offences, shall be and assisting in
 are by the Authority of this pre- committing
 sent Act acquitted, indemnified, any of the said
 released, and discharged against Offences,
 the King's Majesty, his Heirs, all such are in-
 and Successors, and against all demnified,
 and every other Person and Per-
 sons, Bodies Politick and Cor-
 porate, and any Officer or Of-
 ficers of the Customs or Excise,
 and every of them, of and from
 all the said Offences (not in
 this

who are not
herein after
excepted,

this present Act hereafter except-
ed and foreprized) and of and
from all Penalties, Forfeitures,
Indictments, Outlawries, Con-
victions, and Judgements (not
herein after excepted) incurred,
had, or given, or that may or
might arise or accrue for or by
reason or means of any the said
Offences, or other Matters or
Things herein before mentioned
and expressed.

See who are ex-
cepted, Post. Pages
646, 648, 650.

Note, This Act does
not extend to dis-
charge Money reco-
vered, or Things
taken in Execution,
Post. 645.

Nor the Informers
Part of any Judge-
ment, until he is
paid his full Costs of
such Suit, Post. 645.

Nor to Persons reg-
lecting to pay their
Composition Money
for any Offence, or
for the Forfeiture
arising thereby,
Post. 648.

II. And be it further enacted,
That all and every of His Ma-
jesty's Subjects may by him,
her, or themselves, or by his,
her, or their Deputy or Depu-
ties, Attorney or Attornies, ac-
cording to the Laws of this
Realm, plead and insist on this
Act of Indemnity for his, her,
or their Discharge, of or for
any thing that is by virtue of
this Act acquitted, released, or
discharged,

and may plead
this Act for
their Dis-
charge,

discharged, without any Fee or Payment to any Person or Persons for the writing or entering of such Plea, or the Judgements thereupon, but only Sixteen Pence to the Clerk or Officer who shall enter such Plea, or the Judge-ment thereupon, only 1 s. 4 d. paying to the Clerk or Officer who shall enter such Plea, or the Judge-ment thereupon, only 1 s. 4 d.

or the Party's Discharge, in that Behalf; any Law, Custom, or Usage, to the contrary notwithstanding.

III. Provided always, and be it further enacted by the Authority aforesaid, That all and every Person and Persons, who shall take, receive, or be intitled to any Benefit or Advantage by virtue of this present Act of Indemnity, either by pleading or insisting on the same, in any Court of Justice, or otherwise, and who hath, or (before he, she, or they shall claim

But such Persons who would take the Benefit of this Act, must first discontinue all Proceedings, and absolutely release all Actions brought against any Officers of the Customs or Excise, and their Assistants,

claim the Benefit of this present Act) shall have brought, commenced, or prosecuted any Action, Plaint, or Information, Indictment, or other Prosecution whatsoever, against any Officer of His Majesty's Customs or Excise, or against any Person or Persons who shall or may have been aiding or assisting to any such Officer, for or concerning any Matter, Cause, or Thing done or committed by such Officer, or by any Person or Persons aiding or assisting him, on Occasion, or for, or by Reason or Means of any of the Offences, Trespasses, Frauds, Misdemeanors, or other Matters or Things by this Act intended to be released and discharged, shall, before such Time as he, she, or they shall be admitted to make such Plea,

before they
shall be ad-
mitted to make
such Plea,

S c

as

as aforesaid, or to take any Benefit or Advantage of this Act, or to take the Benefit of this Act; absolutely release and discharge such Action or Actions, discontinue and cause all Proceedings to be staid in all and every such Informations, Indictments, and other Prosecution and Prosecutions brought or commenced, as aforesaid.

IV. And be it further enacted, That if any Person or Persons, and if the Persons claiming the Benefit of this Act shall afterwards bring any Action who shall claim the Benefit of this Act, shall, after such Claim, bring or commence, or cause to be brought or commenced, any Action, Complaint, Information, or other Prosecution whatsoever, against any Officer of His Majesty's Customs or Excise, against any Officer of the Customs or Excise, or his Assistant, or other Person who shall have aided or assisted any such Officer, for or concerning any Act, Matter, or Thing done or committed

committed by them, or any of them, on Occasion of, or for, or by Reason or Means of any of the Offences, Frauds, Misdemeanors, or other Matters or Things intended to be released and discharged by this Act, such Claim is, and shall be deemed to be an absolute Discharge and Release to such Officer, or other Persons, of and from all and every such Actions, Suits, and Prosecutions; and such Officer or other Persons may plead the General Issue, and give the Special Matter in Evidence; and the said Officer or other Person shall recover his Costs of Suit against the Person or Persons so bringing or commencing such Action or Prosecution.

such Claim shall be deem'd a Discharge to such Officers;

and such Officers or their Assistants may plead the General Issue, and give the Special Matter in Evidence, and shall recover Costs against such Persons for bringing such Action.

V. Provided also, and be it further enacted by the Authority aforesaid, That all and

every Person and Persons, And all Persons who shall take, receive, or be intitled to the Benefit of this Act, being afterwards guilty of the like Offences, shall be liable to be prosecuted for both the former and such new Offence, who shall take, receive, or be intitled to the Benefit of this present Act of Indemnity, and shall afterwards be guilty of, or commit any of the Offences, Trespasses, Frauds, or Misdeameanors, as are herein before mentioned, or hereby intended to be acquitted, released, or discharged, or any of the Offences hereafter in this Act to be mentioned or expressed, shall be subject and liable to be prosecuted, not only for or in respect of such new Offence by him, her, or them committed, but shall also for and in respect of the said Offences committed before the making this Act, and for and in respect of all Bonds and Securities by them or any of them given to His Majesty, or to any Person or Persons
for

and for any
Smuggling Bond,

for His Majesty's Use, commonly called Smugling Bonds, be subject and liable to all and every the same Pains, Penalties, Forfeitures, and Actions, for Duties of Customs or Excise, and Actions upon the said Bonds and Securities, as he, she, or they would have incurred, or been subject or liable to, in case this Act had never been made; any thing herein contained to the contrary thereof notwithstanding.

as if this Act
had not been
made.

And this Act is
not intended to
discharge any
Judgement for
Monies actually
levied,

VI. Provided also, That this Act, or any thing herein contained, shall not extend, or be construed to extend, to acquit, release, or discharge any Judgement or Judgements, where the Monies or other Things recovered have been actually levied or taken in Execution before the making of this Act; nor shall

See some of the excepted Cases referr'd to in Page 639.

See further, Page 648.

the same extend, or be construed to extend, to acquit, release, or discharge any Judgement or Judgements, in respect to such Part thereof as belongs to the Informer, or such Person or Persons who hath or have joined with His Majesty in such Suit or Suits, wherein such Judgement or Judgements hath or have been obtained, unless and until such Person or Persons, who would take the Benefit of this Act, shall pay to such Informer, or other Person or Persons, the full Costs of such Suit or Suits, in which such Judgement or Judgements shall have been obtained.

nor the Informer's Part of such Judgement,

until he is paid full Costs of such Suit, in which Judgement has been obtain'd.

VII. Provided also, and be it further enacted by the Authority aforesaid, That if any Person or Persons, who hath committed, or been guilty of any of the Offence or Offences here-

And Persons now liable to be transported for any of the Offences before mentioned,

in

in before mentioned, for which any such Person or Persons is or are by any Law or Statute now in being liable to be transported as a Felon or Felons, shall, for any of the said Offences, take or receive the Benefit of this present Act, and shall afterwards be guilty of, or commit any of the said Offences for which he, she, or they is or are now liable to be transported, as aforesaid; then all and every such Person and Persons (being duly convicted of or for any of the said Offences hereafter to be committed, as aforesaid; and upon due Proof made that such Person or Persons had committed any of the same Offences before the making this Act, and had taken or received the Benefit thereof for his, her, or their Discharge) shall be ad-

S c 4

judged

and committing
the like after
taking the Be-
nefit of this
Act,

judged guilty of Felony, and shall suffer Death as in Cases of Felony, without Benefit of Clergy. shall suffer Death.

VIII. Provided also, That all Persons who have compounded with, or agreed to pay any Sum of Money by way of Composition to His Majesty, or to the Lords Commissioners of His Majesty's Treasury, or to any of the Barons of the Exchequer, or to the Commissioners of the Customs or Excise respectively for the Time being, on His Majesty's Behalf, for or in respect of any of the above mentioned Offences, or for the Forfeitures or Penalties arising thereby, shall make good such Compositions and Agreements as have been by them respectively made, or, in Default thereof, all and every such Persons And all Persons neglecting to pay their Composition-Money, in respect of any Offences before mention'd, or for the Forfeitures arising thereby, shall be excluded the Benefit of this Act,

sons shall be excluded and deprived of and from all Benefit and Advantage of this Act :

but all Seizures
of prohibited
Goods, &c.

EXCEPTED and foreprized out of this Act, all Seizures of prohibited or uncustomed Goods and other Goods, and all Sei-

and all Seizures
of Boats, Hor-
ses, &c. liable
to be seized
and forfeited,

zures of Ships, Vessels, Boats, Horses, or other Cattle or Carriages, liable to be seized and forfeited by any Law in being relating to His Majesty's Revenues of Customs or Excise, for and in respect of the For-

in respect of
the Forfeiture
and Condemna-
tion of such
Goods only,

feiture and Condemnation of such Goods only ; and also saving and excepted out of this present Act unto His Majesty, His Heirs and Successors, all Customs, Duties, and Sums of Money due and owing from any Person or

and likewise all
Money due on
the Entry of
Goods lawfully
imported,

Persons, for or upon the Entry or lawful Importation of any Goods, Wares, or

Mer-

Merchandizes; and all and e-
 very Debts and Sums of
 Money due to His Majesty
 from any Person or Persons
 upon any Bond, Obligation,
 or other Contract or Agree-
 ment whatsoever, touching or
 concerning the lawful landing
 or importing any Goods, Wares,
 or Merchandizes, or the Cu-
 stoms or other Duties due or
 payable for the same; and all
 Bonds and Obligations given
 by any Officer or Officers of
 the Customs or Excise to His
 Majesty, or any of His Prede-
 cessors, or to any other Person
 or Persons for the Use of, or in
 Trust for His said Majesty or
 His Predecessors; and also sav-
 ing to His said Majesty, His
 Heirs and Successors, all Debts,
 Dues, and Demands, due or
 owing to His said Majesty, for
 or in respect of any Sum or
 Sums

and on Bonds
 for Goods im-
 ported,

and all Bonds
 given by the
 Officers of the
 Customs or
 Excise,
 are excepted
 out of this Act;

there is also
 sav'd to His
 Majesty, all
 Debts due

upon any Debentures fraudulently obtained; or where they became void by relanding of the Goods, or by any other way whatsoever;

and all other Debts due for Customs, Excise, and other Duties, concerning which any Actions or Prosecutions are now depending.

Sums of Money by Him or any of His Royal Predecessors at any time paid upon any Debenture or Debentures, Certificate or Certificates, where any such Debenture or Certificate was wrongfully or fraudulently obtained, or where the same Debenture afterwards became void by any relanding of the Goods therein mentioned, or by any other Way or Means whatsoever; and all other Debts, Dues, and Demands, for and in respect of the Customs, Excise, and other Duties chargeable on any Goods, Wares, or Merchadizes, concerning which there is any Action, Information, Suit, or Prosecution now depending in any of His Majesty's Courts at Westminster, or elsewhere.

IX. Provided

IX. Provided nevertheless, and And in all Cases where Judgment was given for His Majesty on the 11th of May, 1736. relating to Debentures wrongfully obtained,
 be it enacted by the Authority aforesaid, That in case any Judgment shall be given for His Majesty, His Heirs, or Successors, in any Suit or Suits depending in any of His Majesty's Courts at Westminster, or elsewhere, on the Eleventh Day of May, One thousand seven hundred and thirty six, for the Recovery of any Debts, Dues, or Demands, due or owing to His said Majesty, for or in respect of any Money paid by Him or His Royal Predecessors, upon any Debenture or Debentures, or Certificate, or Certificates, where any such Debenture or Certificate was wrongfully or fraudulently obtained, or where the same became void by re-or where the same became void, by re-land-
 ing the Goods therein mentioned,
 land-
 ing the Goods therein mentioned, or by any other Ways or

or by any other
Ways or Means
whatsoever,

the Treasury
may compound
for, or discharge
the same,

so as such Com-
position-Money
be applied, as
the original
Debts or Dues
were applica-
ble.

or Means whatsoever ; it shall
and may be lawful to and for
the Commissioners of His Ma-
jesty's Treasury, or any Three
or more of them, or the Lord
High Treasurer for the time
being, in case he or they shall
think fit, to compound for, re-
lease, or discharge the same,
notwithstanding any Appropri-
ation thereof by any Act or
Acts of Parliament, but so as
all such Monies, which shall a-
rise or be received by virtue
of any such Composition, shall
be applied in such Manner and
to such Uses, as the original
Debts, Dues, or Demands re-
covered by such Judgments are
or would be applicable, if this
Act had not been made, or in
a ratable Proportion, where
the same Debts, Dues and
Demands are applicale to dif-
ferent Uses.

c

X. And

X. And whereas divers dissolute and disorderly Persons frequently appear in great

And whereas disorderly Persons frequently appear in great Gangs near the Sea Coasts,

By the Act of 8 G. I. Ante 432. All Persons being more than Five in Company, and found passing within 20 Miles of the Coast, knowingly with any Foreign Goods, landed without due Entry and Payment of the Duties, or carrying offensive Weapons, or being mask'd, shall be deem'd Runners of Foreign Goods, and upon Conviction shall be transported for 7 Years.

Gangs near the Sea Coasts and the Shores of navigable Rivers, and in and about the Towns and Villages adjacent thereto, and in divers other Parts of this Kingdom, carrying Fire-Arms or other offensive Weapons, to the great Terror of His Majesty's Subjects, and the Hindrance of the Civil Officers, and the Officers of the Customs and Excise in the Execution and Discharge of their Duty, and, during their Abode there, commit great Spoil and Devastation to the Estates thereabouts, in order to be aiding and assisting in the clandestine running, landing, or carrying away prohibited and uncustomed Goods, and to rescue the same after Seizure

carrying Fire-Arms, or other defensive Weapons,

in order to be aiding and assisting in the running and carrying away prohibited and uncustom'd Goods, and to rescue the same after Seizure;

Seizure from the Officers of the Customs or Excise, and to watch for proper Opportunities for that Purpose : And whereas several Officers of the Revenue and others their Assistants have been wounded, maimed, and some of them murdered in the Execution of their Office, and great Quantities of run Goods have been rescued after Seizure, and Sheriffs and other Civil Officers have been forcibly hindered from the Execution of Process ; for preventing thereof, be

it further enacted by the Authority aforesaid, That from and after the Twenty fourth Day of June, in the Year of our Lord One thousand seven hundred and thirty six, upon Information to be given upon Oath before any One or more of His Majesty's Justices of the

for preventing thereof, it is enacted, That from and after the 24th Day of June, 1736. any One or more Justices, of the Peace upon Information upon Oath, that 3 or more Persons are assembled together, armed with Fire-Arms,

By the 8 G. I.
Ante 437. Persons charged by the Oath of One or more credible Witness or Witnesses, or by the Confession of the Party, with buying or receiving of any Goods, knowing them to be clandestinely run and imported, any One or more Justices of the County, &c. where the Offence shall be committed, or the Offender shall be found have a Jurisdiction.

the

the Peace in any County, City, or Liberty whatsoever, that any Persons, to the Number of Three or more, are, or have been, after the said Twenty fourth Day of June, One thousand seven hundred and thirty six, assembled for any of the Purposes aforesaid, and are or have been, after the said Twenty fourth Day of June, armed with Fire-Arms or other offensive Arms or Weapons, such Justice or Justices of the Peace shall and may grant his or their Warrant to the Constables, Headboroughs, and other Peace-Officers whatsoever, or any of them, requiring such Officer and Officers respectively to take to his or their Assistance as many of His Majesty's Subjects as may be thought necessary for the apprehending all and every

or other offensive Weapons,

for the Purposes aforesaid,

may grant his Warrant to any Constable whatsoever for apprehending them,

And if, upon
Examination,
such Justice
shall find Cause,
he may com-
mit them to
the County
Gaol, without
Bail, &c.

and upon Con-
viction of their
being assem-
bled and armed
to assist in the
running or re-
scuing of any
prohibited or
uncustomed
Goods, they
shall be trans-
ported for 7
Years,

very Person and Persons, a-
gainst whom such Information
shall be given, as aforesaid, and
such Justice or Justices of the
Peace shall and may (if upon
due Examination he or they find
Cause) commit all and every
or any of the said Person and
Persons to the next County
Gaol, there to remain without
Bail or Mainprize, until he,
she, or they shall be discharged
by due Course of Law; and all
and every such Person and
Persons, upon due Proof of
his, her, or their being assem-
bled and armed, as aforesaid,
in order to be aiding and as-
sisting in the clandestine run-
ning, landing, rescuing, or car-
rying away prohibited or uncu-
stomed Goods, and upon Con-
viction of and for such Offence,
shall be adjudged guilty of Fe-
lony,

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lony, and shall be transported as a Felon or Felons to some ^{as other Felons may be} or one of His Majesty's Colonies or Plantations in America, there to remain for the Space of Seven Years, in the same manner as Felons are appointed to be transported by an Act made in the Fourth Year of the Reign of His late Majesty King George the First, of Glorious Memory, intituled, An Act for the further preventing Robbery, Burglary, and other Felonies, ^{by the Acts of the 4th & 6th of G. I.} and for the more effectual Transportation of Felons, and unlawful Exporters of Wooll, and for declaring the Law upon some Points relating to Pirates, and by another Act made in the Sixth Year of the Reign of His said late Majesty, intituled, An Act for the better preventing Robbery, Burglary, and other Felonies, and
for

and such Persons returning into Great Britain or Ireland, before the Expiration of such Term, shall suffer Death.

for the more effectual Transportation of Felons, and if any such Offender or Offenders shall return into Great Britain or Ireland before the Expiration of the said Term, contrary to the Intent and Meaning hereof, he or they so returning shall suffer as Felons, and have Execution awarded against them as Persons attainted of Felony, without Benefit of the Clergy.

And for the better discovering of such Offenders, every Person apprehending any Person guilty of the last mentioned Offences,

XI. And for the better Discovery and apprehending all and every the said Offender and Offenders, be it further enacted by the Authority aforesaid, That from and after the said Twenty fourth Day of June, One thousand seven hundred and thirty six, all and every Person or Persons, who shall apprehend and take any Person or Persons guilty of any of the Of-

fences last before mentioned,
 shall have and receive for every shall be intitu-
led to a Re-
ward of 50 l.
 such Offender who shall be con-
 victed of any such Offence, the
 Sum of Fifty Pounds, to be to be paid up-
on Conviction,
and upon pro-
ducing a Cer-
tificate from
the Judge be-
fore whom such
Offender was
convicted.
 paid in such manner as herein
 after is mentioned, immediate-
 ly after such Conviction and
 Demand thereof made, by ten-
 ding a Certificate under the
 Hand or Hands of the Judge
 or Judges before whom such Of-
 fender or Offenders shall be
 convicted, certifying the Con-
 viction of such Offender or Of-
 fenders, and that he, she, or
 they were taken by the Person
 or Persons claiming the said
 Reward; and that if any Per- And every Per-
son maimed in
apprehending
 son or Persons shall happen to
 lose any Limb, or an Eye, or
 be otherwise maimed or dan-
 gerously wounded in the appre-
 hending, or in the endeavour-
 ing

or in endeavouring to apprehend any such Offender, over and above any other Reward by this Act, shall receive the Sum of 50 l.

and 50 l. shall be paid to the Executors of any Persons killed in apprehending, or endeavouring to apprehend such Offenders,

upon a Certificate under the Hands and Seals of the Judge of Assize,

ing to apprehend, or making Pursuit after any such Offender or Offenders; all and every Person and Persons so maimed or wounded, as aforesaid, shall, upon such Conviction as aforesaid, have and receive the Sum of Fifty Pounds, over and above any other Reward that he or they shall be intitled to by virtue of this Act; and that in case any Person or Persons shall happen to be killed in the taking or apprehending, or endeavouring to apprehend, or in making Pursuit after any such Offender or Offenders, that then the Executors or Administrators of such Person or Persons so killed as aforesaid (upon Certificate delivered under the Hands and Seals of the Justice or Justices of Assize for the County where

where the Fact was done, or the Two next Justices of the Peace, of such Person or Persons being so killed (which Certificate the said Justice or Justices, upon sufficient Proof before him or them made, is and are hereby required immediately to give without Fee or Reward) shall have and receive the Sum of Fifty Pounds, over and above any other Reward that the Person or Persons so killed, his or their Executors or Administrators shall or may be intitled to by virtue of this Act.

XII. And be it further enacted, That if any of the said Offender or Offenders shall, within Three Months after such his, her, or their Offence, and before his, her, or their Conviction, discover Two or more

or of the Two next Justices, of such Person being so killed.

And any Offender discovering Two or more of his Accomplices, within Three Months after the Offence, and before his or their Conviction, to the

of

Commissioners
of the Customs
or Excise,

so as Two of
them at least
be convicted of
such Offence,

shall be intitled
to a Reward of
50 l. and to be
himself dis-
charg'd of such
Offence.

of his, her, or their Accomplices therein, to the Commissioners of the Customs or Excise in England or Scotland respectively, so as they, or Two of them at least, be convicted of such Offence, the Offender or Offenders so discovering, shall have and receive the Sum of Fifty Pounds for every such Offender so discovered and convicted, as a Reward for such his, her, or their Discovery, and every such Person so discovering shall be clearly acquitted and discharged of such his, her, or their Offence; all which said Rewards shall be paid in such manner as herein after is mentioned.

XIII. And whereas the Laws in being have hitherto proved insufficient for preventing the carrying prohibited and uncustomed Goods through the Coun-

try with an armed Force, for
Remedy thereof be it further
enacted by the Authority afore-

said, That from and after the
said Twenty fourth Day of
June, One thousand seven hun-

*The 8 G. I. Ante 432.
All Persons knowing-
ly passing within 20
Miles of the Coast,
with any Foreign
Goods landed with
out Entry, &c. being
more than Five in
Company, and bear-
ing offensive Arms,
or being masked, or
forcibly obstructing
any Officer, shall be
deem'd Runners, and
upon Conviction shall
be adjudged guilty
of Felony, and be
transported for 7
Years.*

dred and thirty six, all Per-
sons, who, to the Number of
Two or more in Company,
shall be found passing within
Five Miles from the Sea
Coasts, or from any navigable
River, with One or more Horse
or Horses, or with any Cart
or Carriage, whereon there shall
be laden or put more than Six
Pounds of Tea, or Brandy,
or other Spirits, exceeding the
Quantity of Five Gallons,
not having paid the Duties
by Law charged thereon, and
not having a Permit for
the same, or any other fo-
reign Goods or Commodities a-
bove

And if Two or
more Persons
shall be found
passing toge-
ther, within 5
Miles of the
Sea, or of any
navigable Ri-
ver, with any
Horse or
Horses, Cart
or Carriages,

whereon there
shall be laden
or put more
than 6lb. of
Tea, or more
than 5 Gallons
of Brandy or
other Spirits,
not having paid
the Duty, and
without a Per-
mit,

or any other
Foreign Goods
above the value
of 30 L

and bearing a-
ny offensive
Arms, or being
masked, or for-
cibly obstruct-
ing any Officer,

shall be deem'd
Runners of fo-
reign Goods
within the
Meaning of the
Act 8 G. I.

above the Value of Thirty
Pounds Sterling, landed from
any Ship or Vessel without
the due Entry and Payment
of the Duties by Law charg-
ed thereon, and shall carry any
offensive Arms or Weapons,
or wear any Vizard, Mask,
or other Disguise, when passing
with such Goods and Commo-
dities, as aforesaid, or shall for-
cibly hinder, obstruct, assault,
oppose, or resist any of the Of-
ficers of the Customs or Ex-
cise, in the seizing or securing
any Sort of prohibited, uncu-
stomed, or run Goods or Com-
modities, or other the Execu-
tion of their Office, shall be
deemed and taken to be Run-
ners of Foreign Goods and
Commodities, within the Intent
and Meaning of One Act of
Parliament made in the Eighth
Year of the Reign of His
said

See before Page 432.
for that Part of the
Act of the 8 G. I.
here referr'd to.

said late Majesty King George the first, intituled, An Act to prevent the clandestine Running of Goods, and the Danger of Infection thereby, and to prevent Ships breaking their Quarantine; and to subject Copper Ore of the Production of the British Plantations, to such Regulations as other enumerated Commodities of the like Production are subject, although no Proof shall be given or made that such Tea, Brandy, Spirits, or other Goods or Commodities were run, or had not been duly entred, and paid the Duties chargeable thereon; but the Proof of such Entry and Payment of the Duties, and of the Manner how the said Persons so found with the said Goods and Commodities came by the same, shall wholly lie on such

*Ante 524. 12 G. I.
if any Question
shall arise upon any
Seizure of foreign
Goods, whether the
Duties have been
paid, or the same
were lawfully im-
ported, or legally
condemned, the
Proof thereof shall
lie on the Owner or
Claimer.*

and the Proof
of the Entry
and Payment
of the Duties of
such Goods
shall lie on the
Persons found
with the Goods.

And all Persons
convicted of
carrying Goods
in such a Man-
ner shall be
transported as
Felons for 7
Years,

such Person and Persons ;
and all and every Person
and Persons being convicted
of or for any of the said Of-
fences, shall be adjudged guilt-
ty of Felony, and shall for
his, her, or their Offence,
be transported as a Felon or
Felons, to some one of his Ma-
jesty's Colonies or Plantati-
ons in America, there to remain
for the Space of Seven Years,
in such Manner as Felons
are appointed to be transported
by the said Two Acts made for
that Purpose, in the Fourth
and Sixth Years of the Reign
of his Majesty King George the
First, herein before particularly
mentioned ; and if any such
Offender or Offenders shall
return into Great Britain or Ire-
land, before the Expiration of
the said Seven Years, he
or they so returning, shall suf-
fer

and, if they re-
turn from Tran-
sportation
within that

fer as Felons, and have Execution awarded against him, her, or them, as Persons attainted of Felony, without Benefit of Clergy.

XIV. And be it further enacted by the Authority aforesaid, That all the Goods, Wares, and Merchandizes, so found, as aforesaid, and all Weapons and Arms, as well offensive, as defensive, found upon or with such Person or Persons, as aforesaid, and all the Furniture of their and every of their Horse and Horses, and other Cattle and Carriages, and the Chests, Boxes, Bags, Casks, and other Package of all Goods, so found, as aforesaid, shall be forfeited and lost.

And all such Goods, found so carrying, together with the Package, and all Weapons, Furniture of the Horses, and other Cattle, and Carriages are forfeited.

See Ante 451.

8 Geo. I. how Seizures of Horses, or other Cattle or Carriages, used in running, may be proceeded upon, adjudged, and determined.

XV. And be it further enacted by the Authority aforesaid, That if any Officer of the Customs

And any Officer or other Person whatsoever maim'd or dangerously wounded,

Customs or Excise shall lose a-
ny Limb, or an Eye, or be
otherwise maimed, or dange-
rously wounded by any Of-
fender or Offenders herein last
mentioned in the Execution
of the Duty of his Office, or
if any such Officer, or other
Person whatsoever, shall be so
maimed or wounded, as afore-
said, in the apprehending, or
endeavouring to apprehend, or
making Pursuit after any such
Offender or Offenders, all and
every such Officer and Offi-
cers, Person and Persons,
so maimed and wounded, as
aforesaid, shall, upon the Con-
viction of such Offender or
Offenders, have and receive,
as a Reward, the Sum of
Fifty Pounds, over and a-
bove any other Reward that
he or they shall be intitled to
by virtue of this Act; and in
case

in apprehend-
ing

or in endea-
vouring to ap-
prehend any
such Offender,

shall receive
50 l. over and
above any o-
ther Reward
which he shall
be intitled to
by this Act;

case any Person or Persons shall happen to be killed in the taking or apprehending, or endeavouring to apprehend, or in making Pursuit after any such Offender or Offenders, that then the Executors or Administrators of such Person or Persons so killed as aforesaid, upon Certificate under the Hands and Seals of the Justice or Justices of Assize for the County where the Fact was done, or the Two next Justices of the Peace, of such Person or Persons being so killed (which Certificate the said Justice or Justices, upon sufficient Proof before him or them made, is and are hereby required immediately to give without Fee or Reward) shall have and receive the Sum of Fifty Pounds, over and above any other Reward that

and if any Person is killed,

in taking or endeavouring to take any such Offender,

then the Sum of 50 l. shall be paid to the Executors, &c. of such Persons so killed;

upon the Certificate of the Judge of Assize, or of the two next Justices of such Persons being so killed,

over and above any other Reward which

they may be intitled to by this Act.

the Person or Persons, so killed, his, her, or their Executors or Administrators, shall or may be intitled to by virtue of this Act.

And any Person or Persons discovering his or their Accomplices, within 3 Months after any of the said Offences,

XVI. And be it further enacted, That from and after the said Twenty fourth Day of June, One thousand seven hundred and thirty six, if any Person or Persons shall, within Three Months after any of the said Offences herein last before mentioned shall have been committed, discover to the Commissioners of the Customs or Excise, in England or Scotland, respectively, any Person or Persons who shall have been guilty of any such Offence, so as such Offender or Offenders be convicted thereof, such Discoverer or Discoverers shall have and receive the Sum of Fifty Pounds for

shall receive 50 l. for each Offender

for every such Offender so discovered and convicted, over and above any other Reward or Recompence, which he, she, or they may be intitled to by any Law or Statute now in being.

XVII. And be it further enacted by the Authority aforesaid, That the Commissioners of the Customs and Excise in England and Scotland, respectively, shall cause the several Rewards in this Act before respectively mentioned to be paid to the several and respective Persons who shall become intitled thereto, as aforesaid, by the respective Receiver General or Cashier, or other proper Officer of the Customs and Excise for the Time being, out of any publick Money in his or their Hands, under the Management of the said Commissioners,

so discovered
and convicted

to be paid by
the respective
Receivers General, by Order of the Commissioners of the Customs or Excise,

upon producing
a Certificate
under the Hand

of the Judge of
the Court
where the Of-
fender was con-
victed;

and in Case of
any Dispute be-
tween the Per-
sons intitled to
such Reward,
the respective
Commissioners
are to adjust
their several
Shares,

sioners, upon producing to them
a Certificate or Certificates un-
der the Hand or Hands of
the Judge or Judges of the
Court before whom such Of-
fender or Offenders shall be tri-
ed, certifying his, her, or their
Conviction, or upon producing
such Certificate of any such
Persons being so killed, as a-
foresaid, as is herein before men-
tioned; and that if any Dis-
pute shall arise between the
Persons so intitled to the
said Rewards, or any of them,
about their respective Shares
and Proportions thereof, the
same shall be divided to and
amongst such Persons as a-
foresaid, in such Shares and
Proportions, as to the said
Commissioners of the Cu-
stoms or Excise respectively,
or to the major part of them,
shall seem just and reasona-

Qu ble;

ble ; and the Money paid by any Receiver General, Chamberlain, or other Officer, as aforesaid, shall be accepted of, and allowed in his Accounts, as so much Money paid to His Majesty, and every such Officer is and shall be hereby discharged thereof accordingly ; any Law, Custom, or Usage, to the contrary notwithstanding.

XVIII. And be it further enacted by the Authority aforesaid, That upon Information to be given upon Oath before any One or more of His Majesty's Justices of the Peace in any County, City, or Liberty whatsoever, that any Person or Persons are or shall be lurking, waiting, or loitering, within five Miles from the Sea Coast, or from any navigable River, and that there is reason to suspect

and the Money so paid by any Receiver General shall be allowed in his Accounts as so much Money paid to His Majesty.

And any Justice of the Peace, upon Information given upon Oath, that any Person or Persons shall be lurking within five Miles from the Sea, or any navigable River,

with an Intent to be

aiding or assisting in landing or running of any prohibited or uncustom'd Goods,

spect that they wait with Intent to be aiding and assisting in the running, landing, or carrying away, any prohibited or uncustomed Goods, it shall and may be lawful to and for every such Justice or Justices to cause all such Persons to come and be brought before him or them, and to grant his or their Warrant or Warrants for the apprehending such Offender, and bringing him or them before any of His Majesty's said Justices of the Peace; and if such Persons shall not give a satisfactory Account of themselves, and their Callings and Employments, or otherwise make it appear, to the Satisfaction of such Justice or Justices, that they are not to be employed or concerned in, or to be aiding or assisting in the carrying

U u 2 ing

may grant His Warrant to bring such Person or Persons before him,

and if they shall not give a satisfactory Account of themselves to the Justice, they may be sent to the House of Correction,

ing on any fraudulent or clandestine Trade, or unlawful Business or Occupation, and are not at such Place, as aforesaid, with Intent to carry on the said clandestine Practices, then every Person who shall not give such Account and Satisfaction to such Justice or Justices, shall be committed to the House of Correction, there to be whipt and kept to hard Labour for any Time, which such Justice or Justices shall in his or their Discretion think meet, not exceeding One Month, and that the Commissioners of the Customs or Excise respectively shall cause to be paid to the Person or Persons informing of such Offender or Offenders, a Reward of Twenty Shillings per Head for every such Offender, so taken, as aforesaid.

whipt, and kept
to hard labour,
for any time
not exceeding
one Month,

and the respective Commissioners are to pay a Reward of 20 s. per Head to the Informer for every such Offender so taken.

XIX. Pro-

And any such
Person so ap-
prehended, de-
siring Time to
make it appear
that he or they,
is or are not con-
cern'd in such
fraudulent
Practices,

shall not be pu-
nish'd by Whip-
ping,

but shall and
may be com-
mitted to the
common Gaol
till Proof is
made to Satis-
faction of such

XIX. Provided always, and
be it further enacted by the
Authority aforesaid, That if a-
ny such Person so brought
before such Justice or Justi-
ces, shall desire Time for the
making it appear that he or
they is or are not concern-
ed in any of the fraudulent or
clandestine Practices above men-
tioned, such Person or Persons
shall not be punished by Whip-
ping, or other Correction; but,
that then, and in every such
Case, it shall and may be
lawful to and for every such
Justice and Justices to com-
mit such Person and Per-
sons to the common Gaol,
there to remain and conti-
nue until he or they shall
give such Account of him or
themselves, or make Proof
of the Matters aforesaid, to
the Satisfaction of such Ju-

Justice or Justices, or until such Person or Persons shall give and find good and sufficient Security, to the Approbation and Satisfaction of the said Justice or Justices, not to be guilty of any of the said Offences, or fraudulent, clandestine, or indirect Practices,

Justice, or such Security given as shall be approved of by him, not to be guilty of any the said Offences.

XX. And be it further enacted by the Authority aforesaid, That from and after the said Twenty fourth Day of June, One thousand seven hundred and thirty six, if any Person shall offer any Tea, Brandy, Arrack, Rum, or other Strong Waters, or Spirits, to Sale, not having a Permit for the

If any Person shall offer any Tea, Brandy, &c. to Sale, not having a Permit,

See the Clauses in Pages 472, 497, 589, 616. relating to the selling, or exposing to Sale, Brandy, &c. in Places not entered.

same, or if any Hawker, Pedlar, Petty Chapman, or any other Trading Person or Persons going from Town to Town, or to other Vens Houses, or if any Hawker, Pedlar, Petty Chapman, or other Person, going from Town to Town, shall offer to Sale any Tea, Brandy, &c. with or without a Permit,

or if any Hawker, Pedlar, Petty Chapman, or other Person, going from Town to Town, shall offer to Sale any Tea, Brandy, &c. with or without a Permit,

Houses, and trading either on Foot, or with any Horse or Horses, or other Cattle, or otherwise, within the Kingdom of Great Britain, shall offer any such Tea, Brandy, or other Spirits, to Sale, although such Hatoken, Pedlar, or Trading Person or Persons, shall have a Permit for the same, it shall and may be lawful to and for every Person and Persons, to whom the same shall be so offered to Sale, to stop, arrest, seize, and detain all such Tea, Brandy, or Spirits, and carry the same to the next Warehouse belonging to the Customs, or Excise, and to bring the Person and Persons so offering the same to Sale, before any One of His Majesty's Justices of the Peace, to be by him committed to Prison,

*Ante 454. 8 G. I.
No Brandy, &c. to be seized but by Officers of the Customs and Excise.*

*But by the 11 G. I.
Ante 500. Brandy, &c. offered to Sale as run, may be seized by the Person to whom it shall be so offered to Sale.*

And Page 503. such run Brandy, &c. may be seized by the Saller from the Buyer.

and prosecuted for the Penalties and Forfeitures incurred for such Offence ; and

By 12 G. I.

Ante 534. No Information can be brought in the Courts at Westminster, for the Recovery of any Penalty by the Laws of the Customs or Excise, but in the Name of the Attorney General, or some Officer of the Revenue.

See the Notes Ante 110. relating to the laying of Informations.

such Tea, Brandy, or other Spirits, shall and may be prosecuted in the Name of such Person or Persons who stopped or seized the same, in like Manner as if the said Goods had been seized by any Officer of the Customs or Excise ; and after Condemnation of the Goods, and Commitment of the Persons so offending, as aforesaid, the Persons so seizing the same as aforesaid, shall be intitled to One third Part of the gross Produce of the Sale of such Goods, which the Commissioners of the Customs and Excise, respectively, are to cause to be paid accordingly ; and in case such Person or Persons, so seizing the said Goods, shall

and prosecuted for his Offence and the Person who seiz'd such Goods, may prosecute in his own Name,

and, after Condemnation of them, and Commitment of the Persons so offending,

the Person so seizing shall be intitled to a third part of the gross Produce of the Sale of such Goods ;

and the respective Commissioners of the Customs or Excise,

may upon a Certificate from the Justice of such Offender's being committed to Prison, advance to the Prosecutor 1 s. for every Pound of Tea, and 1 s. for every Gallon of Brandy so seized, till the Goods can be sold,

and the Money advanced to be replaced out of the Produce of the Sale.

shall desire it, the said Commissioners shall in the mean Time, till the said Goods can be publickly sold, cause One Shilling for every Pound of Tea, and One Shilling for every Gallon of Brandy so seized, to be paid or advanced to such Person or Persons, upon a Certificate under the Hand of such Justice or Justices, of such Offender or Offenders being committed to Prison, and after the Sale of such Goods, the Monies so paid or advanced shall be replaced out of the Produce of such Sale; any Law, Custom, or Usage to the contrary notwithstanding.

XXI. And be it further enacted by the Authority aforesaid, That from and after the said Twenty fourth Day of June, One thousand seven hundred

dyed and thirty six, all Watermen, Carmen, Porters, and other Persons whatsoever, employed in carrying any Goods, Wares, or Merchandizes prohibited, run, or clandestinely imported, upon whom, or in whose Custody, the same shall be found, or seized, knowing the same Goods to be prohibited, or to have been clandestinely run or imported, without Payment of the Duties of Customs or Excise respectively, and who shall be thereof lawfully convicted upon his, her, or their Appearance or Default, upon the Oath or Oaths of One or more credible Witnesses or Witnesses, or by the Confession of the Party before One or more Justice or Justices of the Peace of the County, Division, or Liberty, where

And if any prohibited or run Goods shall be found carrying, or in the Custody of any Waterman, Carman, or Porter,

knowing the same to be prohibited, or to have been clandestinely imported,

and being thereof lawfully convicted,

upon the Oath of One or more credible Witnesses or Witnesses, before

One or more Justice or Justices of the Peace,

where such Offence shall be committed, or the Offender found (which Oath such Justice or Justices of the Peace are hereby authorized and required to administer) shall forfeit treble the Value of all such Goods so found and seized, one Moiety thereof to the Informer, the other Moiety to the Poor of the Parish where such Offence shall be committed; the same to be levied by Distress and Sale of the Offender's Goods or Chattels, by Warrant under the Hand and Seal, or Hands and Seals, of such Justice or Justices before whom such Offender shall be convicted, as aforesaid; and for want of such Distress, every such Offender shall by such Justice or Justices be committed to the House of Correction,

shall forfeit treble the Value of such Goods, one Moiety to the Informer, the other to the Poor of the Parish where the Offence shall be committed, to be levied by Distress, &c.

and for want of such Distress, the Offender shall be committed to the House of Correction,

tion, there to be whipt, and kept to hard Labour for any Time that such Justice or Justices of the Peace shall, in his or their Discretion, judge meet, not exceeding Three Months.

to be whipt, and kept to hard Labour any time not exceeding 3 Months.

See before, Pages 121, 256, 287, 426. several Notes in relation to the Size of Casks, and Burthen of Vessels, in which Brandy, &c. may be imported.

By the 5 G. I.

Ante 477. Rum imported in any Cask not containing 20 Gallons, was forfeited.

From the following Acts of Parliament here referr'd to, viz.
5 G. I. cap. 11. sect. 8.
6 G. I. cap. 21. sect. 31.
9 G. I. cap. 8. sect. 8.
2 G. II. cap. 28. sect. 3.
it may be inferr'd, that Ships of 50 Tons, or under, laden with customable and prohibited Goods, hovering on the Coasts within the Limits of any Port, or if laden with Brandy, within 2 Leagues of the Shore, pretending to be bound to foreign Parts, and not proceeding on their Voyages,

XXII. And be it further enacted by the Authority aforesaid, That from and after the said Twenty fourth Day of June, One thousand seven hundred and thirty six, where any Ship or Vessel whatsoever, coming or arriving from foreign Parts, and having on Board Six Pounds of Tea, or any foreign Brandy, Arrack, Rum, Strong-Waters, or other Spirits whatsoever, in Casks under Sixty Gallons (except only for the Use of the Seamen then belonging to and on Board such Ship or Vessel, not exceeding Two Gallons for

And all Vessels whatsoever, arriving from foreign Parts with 6 lb. of Tea on Board or any foreign Brandy, &c. in Casks under 6 Gallons (except for the Use of the Seamen then on Board such Ship, not exceeding 2 Gallons for each Seaman)

for

which shall
be found
at Anchor, or
hovering with-
in the Limits of
any Port with-
in this King-
dom, or with-
in 2 Leagues of
the Shore,
or discovered
to have been
within the Li-
mits of any
Port, and not
proceeding in
her Voyage,

(unless in case
of Necessity,
of which the
Master of the
Ship shall give
immediate No-
tice to the prin-
cipal Officer of
the Port)

for each Seaman) shall be found
at Anchor, or hovering within
the Limits of any of the Ports
of this Kingdom, or within
Two Leagues of the Shore,
or shall be discovered to have
been within the Limits of any
Port, and not proceeding on
her Voyage, Wind and Wea-
ther permitting (unless in case
of unavoidable Necessity, and
Distress of Weather, of which
Necessity and Distress, the Ma-
ster, Purser, or other Person
having or taking the Charge or
Command of such Ship or
Vessel, shall give Notice to, and
make Proof of before the Col-
lector, or other chief Officer of
the Customs of such Port, as
aforesaid, immediately after the
Arrival of such Ship or Vessel
into the said Port) all such
Tea,

the Master may
be compelled to
give Security in tre-
ble the Value of the
Goods, to proceed and
land them in foreign
Parts; on Default
whereof (unless per-
mitted by the Col-
lector to make a
longer Stay, which
must not exceed 20
Days) the Goods
must be secured, and
the Duty paid; or if
they are Wooll, or such
Goods as are prohibit-
ed, they will be for-
feited.

How the Tonnage of
such Ships is to be
measured, see the
6 G. I. cap. 21.
sect. 33.

By the 13th & 14th
Car. II. cap. 11.
sect. 4. The Masters
of Ships from any
foreign Parts, sus-
fering any Package
to be open'd, and the
Goods embezzled,
carried away, or put
into any other Form
or Package, after
the Ship comes into
the Port of Dis-
charge, are to forfeit
100 l.

By the
 5 G. I. cap. 11. sect. 7.
 9 G. I. cap. 8. sect. 8.
 2 G. II. cap. 28. sect. 3.
The Masters suffering the Package of any Foreign Goods to be open'd on Board, or put into any other Form or Package, or unship'd whilst the Ship remains in Port, without Leave of the principal Officers, are to forfeit 100 l. and to suffer 6 Months Imprisonment, without Bail.

Tea, foreign Brandy, Arrack, Rum, Strong-Waters, and Spirits, together with the Chests, Boxes, Casks, and other Package whatsoever, containing the same Goods, or the Value thereof, shall be forfeited and lost (whether Bulk shall then have been broken or not) and the same Goods and Package shall and may be seized and prosecuted, or the Value thereof be sued for, by any Officer or Officers of the Customs or Excise, in such Manner and Form as herein after is expressed; any Law, Statute, or Custom to the contrary notwithstanding.

all such Tea Brandy, &c. with the Package shall be forfeited,

whether Bulk shall have been broken, or not

By the 5 G. I.
 Ante 478. Any foreign Goods taken in at Sea by any Collier, &c. out of any Vessel, to be landed or put into any other Ship or Vessel, without the Payment of the Duties, are forfeited.

XXIII. And whereas foreign Goods are frequently taken out of Ships at Sea, without the Limits of any Port, with Intent to be fraudulently landed in

And if any foreign Goods

in this Kingdom; for prevent-
ing thereof be it further enacted

by the Authority aforesaid, That

in case any foreign Goods,

Wares, or Merchandizes, shall

after the Twenty ninth Day

of September, One thousand se-

ven hundred and thirty six, by

any Ship, Boat, or Vessel

whatsoever, be taken in at Sea,

or put out of any Ship or

Vessel whatsoever, within the

Distance of Four Leagues

from any of the Coasts of this

Kingdom (whether the same be

within or without the Limits

of any of the Ports thereof)

without Payment of the Cu-

stoms, add other Duties due

and payable for the same (un-

less in case of apparent Ne-

cessity, or some other lawful

Reason, of which the Master or

other

By the 13 & 14
Car. II. cap. 11.

sect. 2. Ships ar-
riving in the Port of
London, from fo-
reign Parts, may
not be above 3 Days
in coming from
Gravesend to the
Place of Discharge,
without touching or
staying at any
Wharf, Key, &c.
adjoining to either
Shore, between
Gravesend and
Chester's Key, un-
less apparently hin-
der'd by contrary
Winds, or other just
Impediment, to be
allowed by the prin-
cipal Officers of the
Customs; and in the
Out-Ports they must
come directly up to
the Place of unlad-
ing.

Note, No Ship is to
be detain'd by the
Officers above three
Tides after their Ar-
rival at Gravesend,
and in the Out Ports,
not above one Tide,
after they are ready
to sail, upon Forfei-
ture of Office, and
rendering Damage
to the Merchant and
Owner.

shall, after the
29th of Sept.
1736. be taken
in or put out
of any Vessel
within 4
Leagues of the
British Coasts,
without Pay-
ment of Cu-
stoms, and o-
ther Duties
payable for the
same,

(unless in case
of apparent
Necessity)

of which the
Master shall

other Person having Charge of such Ship, Vessel, or Boat, so taking in the same, shall give immediate Notice to, and make Proof before the chief Officer or Officers of the Customs of the first Port of this Kingdom where he shall arrive) such Goods, Wares, and Merchandizes, shall be forfeited and lost, and the Master, or other Person having Charge of such Ship, Vessel, or Boat so taking in the same, and all such Persons who shall be aiding, assisting, or otherwise concerned in the unshipping or receiving of the said Goods, Wares, or Merchandizes, shall forfeit treble the Value thereof; and the Ships, Boats, and Vessels, into which the said Goods, Wares, and Merchandizes shall be unshipped and taken

give immediate Notice

Note, By the 13 & 14 Car. II. cap. 11. sect. 3. Ships of War from Parts beyond the Seas, having any Goods on Board, may not unlade them till the Captain has signified under his Hand, to the Customser, or Collector, and Comptroller, the Names of every Importer, with the Marks, Numbers, Quantity, and Quality, of every Parce of Goods, and has answered upon Oath to such Questions as shall be demanded by the Officers, upon Forfeiture of an

100 l

And such Ships are liable to all Searches and Rules as Merchant Ships are subject to (except Vicualling Bills and Entring.)

And Captains refusing to make such Entries, as well inwards as outwards, the Officers may bring all customable and prohibited Goods to the King's Storehouse.

such Goods shall be forfeited, and the Master, &c. so unshipping or receiving the same, shall forfeit treble the Value thereof, and the Vessel into which the Goods shall be unshipped, is forfeited,

If not above
100 Tuns,
and the Master,
or of such
Ship, out of
which the
Goods shall be
taken, forfeits
treble the Va-
lue of the Goods
so unshipped.

shall also be forfeited and
lost, any Ship, Boat, or
Vessel, so to be forfeited and
lost not exceeding the Bur-
then of One hundred Tuns;
and the Master, Purser, or
other Person taking Charge
of such Ship or Vessel, out of
which such Goods shall be tak-
en (unless in Case of such
apparent Necessity, or other
lawful Reason, whereof No-
tice shall be given by him,
and Proof be made as afore-
said) shall also forfeit treble the
Value of the Goods so un-
shipped, as aforesaid; which
Forfeitures shall be divided
and recovered in such Man-
ner as is herein after men-
tioned.

And any Per-
son whatsoever
offering to
bribe any Offi-
cer of the Customs
or Excise,

XXIV. And be it further enact-
ed by the Authority aforesaid, That
if any Person or Persons
whatsoever shall offer any

For

Bribe,

*See the 12 Car. II.
Pages 23, 48. The
Oath to be taken by
the Persons to be em-
ploy'd in the Excise.*

*And the Notes in
Pages 70, 71, 514,
515. in which the
Penalties upon Of-
ficers of the Cu-
stoms and Excise,
for receiving any
Bribe, and upon the
Persons for offering
such Bribe, are men-
tion'd.*

Bribe, Recompence, or Reward
whatsoever, to any Officer or
Officers of the Customs or
Excise, to connive at, or
permit any customable or pro-
hibited Goods, to be run on
Shore, or to connive at any
false or short Entry of any
such Goods, or to do any o-
ther Act whereby His Majesty
might be defrauded in his
said Revenues, every such
Person and Persons shall, for
every such Offence (whether
the same Offer or Proposal
shall be accepted, or not) forfeit
the Sum of Fifty Pounds, to
be recovered and divided in such
Manner as herein after is men-
tioned.

*to connive at a
ny Fraud,
whereby the
Revenues
might suffer,*

*whether the Of-
fer be accepted
or not, forfeits
50 l.*

XXV. And be it further en-
acted by the Authority afore-
said, That One Society of the
several Penalties and For-
feitures in this Act mention-

*And one Mo-
ety of the se-
veral Penalties
and Forfeitures
in this Act
mentioned
shall be*

ed

to the Use of
the King, the o-
ther to the Use
of the Inform-
er, &c.

and may be
prosecuted for
in the Courts at
Westminster, or
in the Court of
Exchequer in
Edinburgh re-
spectively,

except where
otherwise di-
rected.

ed shall be to the Use of
His Majesty, His Heirs, and
Successors, and the other
Moiety shall be to the Use
of such Person and Persons
as shall inform, prosecute, or
sue for the same (except in
such Cases where any other
Appropriation or Distribution of
the said Penalties is made
by this Act, or by any other
Act or Acts) and that all the
same Penalties and Forfeitures
shall and may be prosecuted
and sued for, and the Cau-
ses and Controversies arising
thereupon, tried, heard, and
determined, in any of His Ma-
jesty's Courts of Record at
Westminster, or in the Court
of Exchequer at Edinburgh
respectively (except where any
Provision to the contrary
is made by this or any o-
ther Law or Statute now

in Force) wherein no Essoign, Protection, Wager of Law, or more than one Imparlance shall be allowed.

XXVI. And for the better and more impartial Trial of any Indictment or Information which shall be found, commenced or prosecuted, for any Assault made or committed up-

And any Indictment or Information for assaulting any Officer of the Customs or Excise,

Prosecutions for assaulting the Officers of the Customs or Excise, were confin'd by the former Laws to the particular Counties where the Offences were committed.

See the Notes in Pages 20, 45, 242. relating to Actions brought against Justices of the Peace and Officers of Excise.

on any of the Officers of the Customs or Excise; be it further enacted by the Authority aforesaid, That all and every the said Offence and Offences shall and may be enquired of, examined, tried, and determined, in any County within that Part of the Kingdom of Great Britain called England, in such Manner and Form, as if the same Offence had been therein committed.

may be tried in any County of England,

as if the Offence had been therein committed.

XXVII. And

XXVII. And whereas in Ships from foreign Parts Goods are often concealed in false Bulk Heads, between the Linings and false Knees, or in concealed Lockers, or in the Battlement or false Package, and other private Places, which the Officers of the Customs cannot easily find out or discover, in order to their being landed without Payment of Duties, and such Goods are not by any Law liable to Forfeiture, unless the same be found after clearing the Ship by the proper Officer or Officers of the Customs; for Remedy whereof be it enacted by the Authority aforesaid, That all Goods which shall be found concealed, as aforesaid, or concealed in any other Place on board any Ship or Vessel at any time

£ r 3

after

And whereas
no Goods con-
cealed in Ships
from Foreign
Parts were for-
feited by any
former Law,

unless found
concealed after
clearing the
Ship;

it is hereby en-
acted, that all
Goods found
concealed after
the Matters Re-
port at the Cu-
stom house in
any Ship or
Vessel

Note the Penalties by the 13 & 14 Car. II.

cap. 11. sect. 5.

5 G. I. cap. 11. sect. 4.

9 G. I. cap. 8. sect. 8.

2 G. II. cap. 28.

sect. 3. were for

Goods not reported,

and found conceal'd

on board any Ship

without Payment of

the Duty, after clear-

ing the Ship by the

proper Officers, and

discharging the

Tidesmen from their

Attendance.

after the Master thereof shall have

made his Report at the Cu-

stomhouse, and which shall not

be comprized or mentioned in

the said Report, shall be for-

feited and lost, and shall and

may be seized and prosecuted

by any Officer or Officers of

the Customs, and the Master,

Purser, or other Person hav-

ing the Charge or Command

of such Ship or Vessel (in

case it can be made appear

that he was any ways con-

senting or privy to such

Fraud or Concealment) shall

forfeit treble the Value of

the Goods so found, to be di-

vided and recovered in such

Manner as herein before is

mentioned.

XXVIII. And whereas the Pu-

nishment to which such Persons

as shall forcibly obstruct or

hinder

after the Ma-
ster's Report
the Custom-
house,

shall be forfe-
ed, and may
be seized;

and if it can
made appear
that the Master
having Charge
of such Ship
was privy to
such Conceal-
ment,

shall forfeit tre-
ble the Value
of the Goods
found.

And
for
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fice
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hinder any Officer of the Customs or Excise being on board any Ship, Boat, or Vessel within the Limits of any of the Ports of this Kingdom, are liable by Law, hath proved insufficient; for preventing the said Offences, be it further enacted by the Authority aforesaid, That from and after the said Twenty fourth Day of June, One thousand seven hundred and thirty six, if any Officer or Officers of the Customs or Excise, being on board any Ship, Boat, or Vessel within the Limits of any of the Ports of this Kingdom, be forcibly hindered, opposed, obstructed, wounded, or beaten, in the due Execution of his or their Office or Duty, by any Person or Persons whatsoever, either in the Day or Night,

And all Persons forcibly obstructing, beating, or wounding any Officer of the Customs or Excise, on board any Ship, in the Discharge of his Duty, either by Day or by Night,

all and every Person and Persons so forcibly binding, opposing, obstructing, wounding, or beating the said Officer or Officers in the Execution of his or their Office; and all such and all such as shall act in their Aid or Assistance, being convicted thereof, shall be convicted thereof, shall be transported to some of His Majesty's Colonies and Plantations in America, for such Term as such Court shall think fit, not exceeding Seven Years, shall be transported for any Term not exceeding 7 Years, in the same Manner as by one Act made in the Fourth Year of the Reign of His late Majesty King George the First, of Glorious Memory, in- as other Felons by the Act of the 4th George I. titled, An Act for the further preventing Robbery, Burglary, and other Felonies, and for the more

more effectual Transportation of Felons, and unlawful Exporters of Wooll, and for declaring the Law upon some Points relating to Pi-

and by the Act
of the 6th of
G. I. to amend

rates, and by one other Act made in the Sixth Year of the Reign of his said late Majesty, intituled, An Act for the better preventing Robbery, Burglary, and other Felonies, and for the more effectual Transportation of Felons, the Offenders therein mentioned are to be transported to the said Colonies and Plantations;

And if the Offender returns before that Time shall be expired, for which he was transported,

and if any such Offender or Offenders shall return into Great Britain or Ireland before the Expiration of the said Term, contrary to the Intent and Meaning hereof, he or they so returning shall suffer as Felons, and have Execution awarded against them as Persons attainted of Felony,

he shall suffer
Death.

Felony, without Benefit of Clergy.

XXIX. And be it further enacted by the Authority aforesaid,

*By the 11 G. I.
Ante 486. the same
Power is given to
Officers of Excise, to
go on Board, and
search Ships or other
Vessels for Brandy,
&c. and to seize
such Goods there
found, as the Officers
of the Customs then
legally might.*

That from and after the said

Twenty fourth Day of June,

One thousand seven hundred and

thirty six, it shall and may be

lawful to and for any Officer or

Officers of the Customs or Ex-

cise, producing his or their

Warrant or Deputation, War-

rants or Deputations (if re-

quired) to go on Board, and en-

ter into any coasting Ship or

Vessel, which shall be within

the Limits of any of the Ports

of this Kingdom, and to rum-

mage and search the Cabin,

and all other Parts of all such

coasting Ships or Vessels, for

prohibited and uncustomed Goods,

and such Officer and Officers is

and

And any Of-
ficer of the Cu-
stoms or Ex-
cise,

producing his
Deputation (if
required) may
go on Board
any coasting
Vessel,

within the Li-
mits of any
Port of this
Kingdom,

and search the
Cabin, &c.
for prohibited
and uncustom-
ed Goods,

and continue
on Board dur-
ing the Ves-
sel's Stay
within the Li-
mits of the
Port;

and the Person
obstructing any
Officer in going
or remaining
on Board such
coasting Vessel,
or in searching
of it,

shall forfeit for
every such Of-
fence 100 l.

and are hereby authorized and
impowered to stay and remain
on Board all such Ships and
Vessels, during the whole Time
that the same shall continue
within the Limits of any such
Port, as aforesaid; and if any
Person or Persons whatsoever
shall obstruct, oppose, molest, let,
or hinder any Officer or Officers
of the Customs or Excise, in
going or remaining on Board
any such coasting Ship or Ves-
sel, or in the entring or search-
ing the Cabbin, or any other
Part thereof, every such Per-
son and Persons shall for eve-
ry such Offence forfeit and lose
the Sum of One hundred
Pounds, to be divided and re-
covered in such manner as
herein before is expressed.

XXX. And be it further en-
acted by the Authority aforesaid,

That if any Person or Persons who keep or shall keep any Tavern, Ale-house, Victualling-house, or other House where Ale, Wine, Brandy, or other Strong-Liquors shall be sold by Retail, shall, after the Twentyninth Day of September, One thousand seven hundred and thirty six, knowingly receive, harbour, or entertain any Person or Persons against whom any Capias or other Process of Arrest shall have issued, for having beat, abused, or obstructed any Officer or Officers of the Customs or Excise in the Execution of their Office, or for any Offence or Offences that are or shall be committed against any of the Laws now in being, for preventing Frauds in relation to the Revenues of Customs

And if any Person keeping a Tavern, or any Ale-house, &c. who shall knowingly harbour any Person against whom Process hath issued, for having obstructed any Officer

in the Execution of his Office,

or for any other Offence whatsoever,

committed to
the Prejudice
of the Reve-
nue,
(to which Pro-
cess the Sheriff
having Execu-
tion thereof,
shall have re-
turned, that
such Person
cannot be
found)

or who shall
knowingly har-
bour any Per-
son who has
been in Prison
for any of the
said Offences,

and shall have
escap'd from
thence,

Customs or Excise, or for any
Crime or Crimes whatsoever
that shall be committed or done
in prejudice of the said Reve-
nue, and to which Capias or
other Process the Sheriff or o-
ther Officer having Execution
of the said Process, shall have
returned, that such Person or
Persons cannot be found, and
which Person or Persons shall
not have appeared to the said
Process, or for any other Of-
fence, Fraud, or Misdemeanor
in this Act mentioned, or to
the Prejudice of His Majesty's
Customs or Excise, or shall
knowingly harbour, receive, or
entertain any Person or Per-
sons, who having been in Pri-
son for any of the said Of-
fences, shall have escaped, or
who shall have been convicted
for the same, and shall fly from
Justice,

Justice, shall forfeit One hundred Pounds, to be recovered and divided in such manner as is herein before expressed, and be rendered incapable of having a Licence for keeping, or of keeping any Tavern, Alehouse, or Victualling House, or selling Wine, Ale, Brandy, or other Strong-Liquors by Retail, for the future.

or having been convicted, shall pay from Justice, forfeits 100*l*.

and is render'd incapable of having a Licence to keep an Alehouse, &c. for the future.

XXXI. Provided nevertheless, That no Persons shall suffer any Penalty or Disability for such receiving, harbouring, or entertaining, unless publick Notice shall have been first given, six Days before, in Two successive Gazettes, of the absconding of the Person or Persons who shall be so received, harboured, or entertained, and also by Writing to be fixed to the Door

But no Person shall be liable to any Penalty for harbouring any Person, &c. unless Six Days Notice shall have been given in Two successive Gazettes, that the Person so harboured has absconded, and also by a Writing fixed to the Door of the Church

Door

where such Person last dwelt before he absconded.
 Door of the Parish Church;
 where such Person or Persons last dwelt before his absconding.

And to prevent any Correspondence with Bailiffs and other Officers having the Execution of Process,
 XXXII. And whereas it hath been found by Experience, that the Bailiffs and other Officers having the Execution of Process in the several Counties, Cities, and Liberties of this Kingdom, often hold Correspondence with the Persons guilty of the several illegal Practices herein before mentioned, and give them Notice when any Writ or Process issues against them, whereby they escape from Justice, for Remedy thereof be it further enacted by the Authority aforesaid, That from and after the said Twenty fourth Day of June, One thousand seven hundred and thirty six, where any Writ

Writ of Capias, or other Pro-
cess, shall issue out of any
Court, directed to any Sheriff,
Mayor, Bailiff, or other Person
having the Execution of Pro-
cess in any County, City, or
Liberty, against any Person
who shall be guilty of, or prose-
cuted for, any Offence whatso-
ever, contrary to any of the
Laws or Statutes now in being,
relating to His Majesty's said
Revenues of Customs or Ex-
cise, every such Sheriff, Mayor,
or Bailiff, and other Persons
having Execution of Process,
as aforesaid, and their and e-
very of their Under-Sheriffs,
Deputies, and other Persons
acting for them in the said Of-
fice and Offices respectively,
shall, and are hereby enjoined
and required, upon the Request
or Application of any One of
the

all Sheriffs,
Mayors, or
other Persons
and their De-
puties, having
the Execution
of Process in
any County
against any
Person prose-
cuted for any
Offence, con-
trary to any of
the Laws re-
lating to the
Revenues of
the Customs or
Excise,

are enjoined
and required,
upon request
in Writing of a
known Solic-
itor for the Cu-
stoms or Ex-
cise, to grant
special War-
rants

the known Solicitors for the Customs or Excise (such Request to be in Writing indorsed upon the Back of the said Process, and signed by such Solicitor) with his Name and

such Persons
such Solici-
shall desire,
Writing up-
the Back of
the Process for
apprehending
such Offender,

Addition of Solicitor for the Customs or Excise (as the Case shall happen to be) to grant a special Warrant or Warrants to such Person or Persons as shall be named to them by such Solicitor, for the apprehending such Offender and Offenders, or, in Default thereof, every such Sheriff, Mayor, Bailiff, Under-sheriff, and other Person acting in the said Office or Offices, respectively, shall be subject and liable to such Process of Contempt, Fines, Amerciaments, Penalties, and Forfeitures, as they or any of them are now by any Law,

§ 2

Custom,

and in Default
thereof, such
Sheriff, &c.
or the Person
acting in the
Office, shall be
liable to such
Process of Con-
tempt, and Pe-
nalties,

Custom, or Usage liable to, in
 case of refusing or neglect-
 ing to execute the like
 Process, where the Defen-
 dant might have been taken
 thereupon, in the common
 and usual Method of Pro-
 ceeding.

XXXIII. And it is hereby de-
 clared and enacted, That all
 and every such Sheriff, Mayor,
 Bailiff, Under-Sheriff, and other
 Person so granting or making
 out such special Warrant, as a-
 foresaid, shall be, and they are
 hereby saved harmless and in-
 demnified, against His Majesty,
 His Heirs, and Successors, and
 against all and every other Per-
 son and Persons whomsoever, of
 and from all Escapes of any Per-
 son or Persons, who shall or may
 be taken by Virtue of any such
 Warrant, as aforesaid, which
 shall

as if he had
 neglected to
 execute the
 like Process in
 the usual Me-
 thod.

And all Sheriff
 Mayors, &c.
 granting such
 special War-
 rants, are save
 harmless from
 all Escapes,

shall or may happen from the Time
of the taking such Offender or
Offenders, till he, she, or they
shall be committed to the pro-
per Gaol or Prison, or offered
and tendered to the Gaol-keep-
er, or other Person having
Charge of such Gaol or Prison
(who is hereby enjoined and
required to receive every such
Person or Persons so appre-
hended, as aforesaid, and give
a Receipt for his and their
Body and Bodies) and of and
from all Actions, Prosecutions,
Process of Contempt and other
Proceedings whatsoever, for or
by Reason of any such Escape;
any Law, Custom, or Usage to
the contrary thereof in any wise
notwithstanding.

XXXIV. And whereas by the
present Practice of the Court
of Exchequer, and elsewhere,

it is become necessary for all Officers of the Customs and Excise, and other Officers of the Revenue, upon the Trial of any Information of Seizure, to give Proof of the exact Method and Manner of making the Seizure, with an Account of the Form of Words used on that Occasion, notwithstanding the Defendant in such Cause does, on the claiming of such Goods, acknowledge that a Seizure of them hath been made, whereby there often happens a Failure of Justice, and His Majesty, and the Officer making the Seizure, and prosecuting the same, are frequently defeated of their Right, without entering into the Merits of the Cause; for Remedy thereof be it further enacted by the Authority aforesaid, That on all Trials

of

and that there may not be any Failure of Justice, for want of proving the exact Form of Words used in making of any Seizure,

it is enacted, that in all future

Trials of any of Seizures whatsoever in the
 Seizures, what- Court of Exchequer, or else-
 ever, all Judges and Justices of
 the Peace are where, the Seizure, together
 to proceed to with the Method and Form of
 the Merits of making it, shall be taken to
 the Cause, with- have been made by the Person
 out inquiring into the exact
 Form or Man- or Persons who shall inform
 ner of making and sue for the same, and to
 the Seizure. be done in the Manner as set
 forth in the Information, with-
 out any Evidence thereof; and
 all Judges and Justices of the
 Peace, before whom any such
 Seizures shall be brought to
 Trial or Hearing, are hereby re-
 quired to proceed to the Trial of
 the Merits of the Cause, with-
 out inquiring into the Fact,
 Form, or Manner of making the
 Seizure.

And whereas, XXXV. And whereas it fre-
 desperate Per- quently happens that several e-
 sons, have with vil minded and desperate Per-
 an armed Force sons, in order to carry on with-
 and in

out: controul the wicked Practices
 aforesaid, do in a publick
 and avowed Manner, and
 with an armed Force, pass and
 repass, through several Coun-
 tries with large Quantities of
 Tea, Brandy, and other prohi-
 bited and uncustomed Goods,
 whereby the Officers of His
 Majesty's Customs and Excise
 are either deterred from doing
 their Duty, or in doing it are
 beat, wounded, maimed, and
 frequently murdered; for Re-
 medy whereof be it enacted by
 the Authority aforesaid, That
 if any Person or Persons pas-
 sing, as aforesaid, with prohi-
 bited or uncustomed Goods, and
 armed with Guns, Pistols, Car-
 tresses, or other offensive Wea-
 pons, Ball powder, mollett,
 or resin, any Officer or Offi-
 cers of the Customs or Ex-
 cise,

Yes to elar-
 tative transac-
 tions, the re-
 vention of
 publick Man-
 ner, pass'd and
 repass'd into se-
 veral Counties
 with prohibited
 and uncustom'd
 Goods, and de-
 terring the Offi-
 cers from doing
 their Duty, or
 have maim'd or
 murder'd them
 in the Discharge
 of it;

it is enacted,
 that if any Per-
 son passing with
 prohibited or
 uncustom'd
 Goods,

rise,

or arm'd with
any offensive
Weapon, shall

violently resist
any Officer of
the Customs or
Excise, or their
Assistants in the
Execution of
their Duty,

that they may
oppose Force to
Force;

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not yett proce'd
thence to const
- 20 -
- 20 -
- 20 -

cise, who, in the Execution of
his or their Duty, shall endea-
vour or offer to search for, take,
or seize, any prohibited or un-
customed Goods from any Per-
son, or Persons so passing with
such Goods, and armed as a-
foresaid, by beating, maiming, or
wounding any of the Officers
abovementioned, or other Per-
sons acting in their Assistance,
that then, and in every such
case, it shall and may be law-
ful for all Officers of his Ma-
jesty's Customs or Excise, and
all Persons by them called to
their Assistance, who are so re-
sisted, to oppose Force to Force,
and to endeavour by the same
methods that are violently used
against them, and by which
their Lives are endangered, to
defend themselves, and exe-
cute the Duty of their Of-
fice;

vice; and if any Person, so and if such Officers or any one acting in their Assistance shall wound or kill any Person so resisting them in the Execution of their Duty,
 hindering, molesting, or resist-
 ing the Officers aforesaid or
 their Assistants, shall, in so do-
 ing, be wounded, maimed, or
 killed, and the said Officers, and
 their Assistants, shall be sued,
 molested, or prosecuted for the
 said beating, maiming, or kil-
 ling such Officer and Officers,
 and Person and Persons acting
 in their Assistance, shall and may
 plead the General Issue, and give he or they may plead the General Issue,
 this Act and the special Matter and give the special Matter in Evidence,
 thereof in Evidence in his and
 their Defence; and all His
 Majesty's Justices of the Peace,
 and other Justices and Persons,
 before whom any such Officer
 or Officers, or other Persons act-
 ing in their Assistance, shall or
 may be brought for or on ac- and if brought before any Justice of the Peace, on Account of such
 count of any such wounding,
 maiming, or killing, as aforesaid,
 are

killing or
wounding, &c.
enjoin'd & re-
quir'd to admit
to bail every
such Offender
or his Assistant.

are hereby authorized and im-
powered, enjoined and required,
to admit every such Person and
Persons, so brought before him
or them, as aforesaid, to
Bail; any Law, Usage, or Cu-
stom, to the contrary notwith-
standing.

But nothing in
this Act shall
extend to in-
demnify any
Person prosecut-
ed by the East
India Company,
as well for His
Majesty as
themselves,

XXXVI. Provided always,
That nothing in this Act con-
tained shall extend, or be con-
strued to extend, to indemnify,
release, or discharge any Person
or Persons from or against any
Suit, Information, or Prosecu-
tion, by or on the Behalf of the
united Company of Merchants
of England trading to the East
Indies, commenced, or to be com-
menced, as well for His Ma-
jesty, His Heirs, or Succes-
sors, as for themselves, or for
themselves only, or from or
against any Penalty, Forfeit-
ture

or for them-
selves only.

ture, or Demand, or Right of Suit for the same, which the said united Company are by Law intitled unto; any Thing in this Act contained to the contrary in any wise notwithstanding.

XXXVII. And be it further enacted by the Authority aforesaid, That if any Action or Suit shall be commenced against any Person or Persons for any thing done in Pursuance of this Act, the Defendant or Defendants in such Action or Suit may plead the General Issue, and give this Act and the special Matter in Evidence at any Trial to be had thereupon, and that the same was done in Pursuance and by Authority of this Act; and if it shall appear so to have been done, then the Jury shall find for the Defendant or Defendants; and if the Plaintiff

And any Person prosecuted for having done any thing in Pursuance of this Act, may plead

the General Issue, and give the special Matter in Evidence,

Plaintiff shall be nonsuited, or
discontinue his Action, after the
Defendant or Defendants shall
have appeared, or if Judgment
shall be given upon any Verdict, or
Demurrer against the Plaintiff;
the Defendant or Defendants
shall and may recover treble
Costs, and have the like Remedy
for the same, as Defendants have
in other Cases by Law.

and shall have
treble Costs,
&c. in Case of
a Verdict.

And the Court
of King's Bench,
and Courts of
Justiciary in
Scotland, are
not restrained
from bailing
any Persons
committed for
Felony by Vir-
tue of this Act.

XXXVIII. Provided always,
That nothing in this Act con-
tained shall extend, or be constru-
ed to extend, to restrain His Ma-
jesty's Court of King's Bench,
or any of the Judges thereof, or
the Court of Justiciary in Scotland,
respectively, from bailing any
Person committed for Felony by
Virtue of this Act, in such Man-
ner as they may by Law do in
other Cases of Felony.

And the Court of King's Bench,
and Courts of Justiciary in Scotland,
are not restrained from bailing any
Persons committed for Felony by Vir-
tue of this Act, in such Manner as
they may by Law do in other Cases
of Felony.

Anno decimo

GEORGII II. Regis.

An Act for repealing the present Duty on Sweets, and for granting a less Duty thereupon; and for explaining and enforcing the Execution of an Act passed in the Ninth Year of His present Majesty's Reign, intituled, *An Act for laying a Duty upon the Retailers of Spirituous Liquors, and for licensing the Retailers thereof*; and for appropriating the Supplies granted in this Session of Parliament; and for making forth Duplicates of Exchequer Bills, Lottery Tickets, and Orders, lost, burnt, or otherwise destroyed.

WHEN it please Your most excellent Majesty; whereas by an Act of Parliament made and passed in the fifth Year of the Reign of her late Majesty Queen Anne, intituled, An Act for continuing the

The Preamble
recites the Act
made in the 5th
Year of Her
late Majesty
Queen Anne,

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for continuing
the Duties upon
Low-Wines,
&c.

the Duties on Low-Wines and Spi-
rits of the first Extraction, and the
Duties payable by Hawkers, Pedlars,
and Petty Chapmen, and part of the
Duties on stamped Vellum, Parch-
ment, and Paper, and the late Duties
on Sweets, and the One third Subsidy
of Tonnage and Poundage, and for
settling and establishing a Fund there-
by, and by the Application of cer-
tain Overplus Monies, and otherwise,
for Payment of Annuities to be sold
for raising a further Supply to Her
Majesty for the Service of the Year
One thousand seven hundred and se-
ven, and other Uses therein expressed,
it was (amongst other Things)
enacted, That there should be rais-
ed, levied, collected, and paid to
Her Majesty, Her Heirs, and
Successors, for the Purposes in
the said Act expressed, for every
Barrel of Sweets made, which
should be for Sale, from and after
the Four and twentieth Day of
March, One thousand seven hun-
dred and six, within or during
the Space of Ninety nine Years
from thence next and immediate-
ly ensuing, the Sum of thirty six
Shillings,

For this Act see Page
316.

whereby, a-
mongst other
things it was,
enacted, that
there should be
paid to Her
Majesty, Her
Heirs and Suc-
cessors,

for and during
the Term of
99 Years, to
commence
from the 24th
of March, 1706,
the Sum of
11. 10 s.

Duties, the same Duty to be paid by the Baker or Bakers of the said Sweets, and so in Proportion for any greater or lesser Quantity; and by one other Act made and passed in the Sixth Year of the Reign of Her late Majesty Queen Anne, intituled, An Act for raising a further Supply to Her Majesty for the Service of the Year One thousand seven hundred and eight, and other Uses, by Sale of Annuities charged on a Fund not exceeding Forty thousand Pounds *per Annum*, to arise by appropriating several Surplusses, and by granting further Terms in the Duties on Low-Wines, and on Hawkers, Pedlars, and Petty Chapmen, the Stamp Duties, the One third Subsidy, the Duty on Sweets, and one of the Branches of Excise, and by making other Provision in this Act mentioned, it was (amongst other Things) enacted, That the Duty upon Sweets made for Sale, which by the said Act of the Fifth Year of Her late Majesty's Reign was granted for the Term of Ninety nine Years, commencing from

for every Barrel of Sweets made for Sale, and so in Proportion for any greater or lesser Quantity;

and likewise the Act of the 6th of Queen Anne,

whereby the Duty upon Sweets, granted by the Act made in the 5th Year of Her Reign, for 99 Years, was continued for the further Term of 2 Years, after the Expiration of the former Term of 99 Years;

For this Act see Page 339.

from the Twenty fourth Day of March, One thousand seven hundred and six, should be further continued, and be paid and payable to her said late Majesty, her Heirs, and Successors, within and throughout the united Kingdom of Great Britain, from and after the Expiration of the Term of Ninety nine Years last mentioned, for and during the further Term of Two Years from thence next and immediately ensuing; and by one other Act made and passed in the First Year of the Reign of his late Majesty King George the First, intituled, An Act for enlarging the Fund of the Governor and Company of the Bank of England, relating to Exchequer Bills, and for settling an additional Revenue of One hundred and twenty thousand Pounds *per Annum* upon His Majesty during His Life; for the Service of the Civil Government, and for establishing a certain Fund of Fifty four thousand six hundred Pounds *per Annum*, in order to raise a Sum not exceeding Nine hundred and ten thousand Pounds for the Service of

a the

together with
the Act made
in the first Year
of the Reign of
his late Majesty
King George the
First,

Duties, the same Duty to be paid by the Baker or Bakers of the said Sweets, and so in Proportion for any greater or lesser Quantity; and by one other Act made and passed in the Sixth Year of the Reign of Her said late Majesty Queen Anne, intituled, An Act for raising a further Supply to Her Majesty for the Service of the Year One thousand seven hundred and eight, and other Uses, by Sale of Annuities charged on a Fund not exceeding Forty thousand Pounds *per Annum*, to arise by appropriating several Surplusses, and by granting further Terms in the Duties on Low-Wines, and on Hawkers, Pedlars, and Petty Chapmen, the Stamp Duties, the One third Subsidy, the Duty on Sweets, and one of the Branches of Excise, and by making other Provision in this Act mentioned, it was (amongst other Things) enacted, That the Duty upon Sweets made for Sale, which by the said Act of the Fifth Year of Her said late Majesty's Reign was granted for the Term of Ninety nine Years, commencing from

for every Barrel of Sweets made for Sale, and so in Proportion for any greater or lesser Quantity;

and likewise the Act of the 6th of Queen Anne,

whereby the Duty upon Sweets, granted by the Act made in the 5th Year of Her Reign, for 99 Years, was continued for the further Term of 2 Years, after the Expiration of the former Term of 99 Years;

For this Act see Page 339.

from the Twenty fourth Day of March, One thousand seven hundred and six, should be further continued, and be paid and payable to Her said late Majesty, Her Heirs, and Successors, within and throughout the united Kingdom of Great Britain, from and after the Expiration of the Term of Ninety nine Years last mentioned, for and during the further Term of Two Years from thence next and immediately ensuing; and by one other Act made and passed in the First Year of the Reign of His late Majesty King George the First, intituled, An Act for enlarging the Fund of the Governor and Company of the Bank of England, relating to Exchequer Bills, and for settling an additional Revenue of One hundred and twenty thousand Pounds *per Annum* upon His Majesty during His Life; for the Service of the Civil Government, and for establishing a certain Fund of Fifty four thousand six hundred Pounds *per Annum*, in order to raise a Sum not exceeding Nine hundred and ten thousand Pounds for the Service of

a the

together with
the Act made
in the first Year
of the Reign of
his late Majesty
King George the
First,

the Publick, by Sale of Annuities after the Rate of Six Pounds *per Centum per Annum*, redeemable by Parliament, and for satisfying an Arrear for Work and Materials at *Blenheim*, incurred whilst that Building was carried on at the Expence of Her late Majesty Queen *Anne* of Blessed Memory, and for other Purposes therein mentioned, it was (amongst other Things) enacted, That the said Duty upon Sweets made for Sale, which by the said Act of the Fifth Year of Her said late Majesty's Reign, was granted for the Term of Ninety nine Years, from the Twentieth fourth Day of March, One thousand seven hundred and six; and by the said Act of the Sixth Year of Her said late Majesty's Reign was continued for Two Years, to take Effect from the Expiration of the Term of Ninety nine Years last mentioned, should have further Continuance, and be paid and payable to His Majesty, His Heirs, and Successors for ever: And whereas all Liquors made by Infusion, Fermentation, or otherwise, from foreign Fruit or Sugar, or from

whereby the Duty upon Sweets granted and continued by the Acts of the 5 & 6 of Her late Majesty Queen *Anne*,

was made perpetual.

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W. III.

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from Fruit or Sugar mixed with other Materials, and commonly made use of for recovering, increasing, or making of any kinds of Wine or Cyder, or of any Liquor called Wine, are declared to be Sweets by an Act of Parliament made in the Tenth and Eleventh Years of the Reign of his late Majesty King William the Third, intituled, An Act for laying further Duties upon Sweets, and for lessening the Duties as well upon Vinegar, as upon certain Low Wines and Whale Fins, and the Duties upon Brandy imported, and for the more easy raising the Duties upon Leather, and for charging Cyn- ders, and for permitting the Importation of Pearl Ashes, and for preventing the Abuses in the brewing of Beer and Ale, and Frauds in Importation of Tobacco; and being made for Sale, are chargeable by the said Act with the Duty of Thirty six Shillings a Barrel:

And whereas some Doubt has been made, whether Liquors made for Sale by Infusion, Fermentation, or otherwise, from British Fruit or Sugar, or from Fruit or Sugar mixed with other Ma-

terials

And this Act takes Notice what Liquors were declared to be Sweets by the Act of the 10 & 11 W. III.

The Act and Definition of Sweets here referr'd to, you will find before in Pages 205. & 207.

and explains a Doubt which had been made, whether Liquors made for Sale from British Fruit or Sugar, or from Fruit or Sugar mixed with other Materi-

terials or Ingredients, and commonly called or distinguished by the Name of Made Wines, are Sweets, and are chargeable with the said Duty of Thirty six Shillings a Barrel, granted and continued by the several Acts before recited; and it has been found by Experience, that the Value and Quality of such Wines will not bear the said Duty to be charged thereon; for obviating such Doubt for the future, and for the Ease of the Makers of and Dealers in such Wines, as aforesaid, we Your Majesty's most dutiful and loyal Subjects the Commons of Great Britain in Parliament assembled, do most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the Twentieth fourth Day of June, One thousand seven hundred and thirty seven, the said Duty of

and commonly
called or di-
stinguished by
the Name of
Made Wines,
are *Sweets,* and
chargeable
with the Duty
of 1*l.* 16*s.* a
Barrel;

for the obviat-
ing of which
Doubt for the
future, and for
the Ease of the
Makers of and
Dealers in such
Wines,

it is enacted,

That from the
24th of June
1737.

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shall
deter

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the 24
June,

there f
paid to

the Duty of
35 s. a Barrel
on Sweets,

Thirty six Shillings a Barrel on Sweets payable to His Majesty, His Heirs, and Successors for ever, by the several Acts of Parliament before recited, shall cease, determine, and be no longer paid or payable; any thing in the before mentioned Acts, or any other Act or Acts of Parliament heretofore made to the contrary thereof in any wise notwithstanding.

shall cease and
determine;

II. And Your Majesty's said dutiful and loyal Subjects, the Commons of Great Britain in Parliament assembled, being desirous to raise the Supply granted to Your Majesty in this Session of Parliament, by Ways the least burthensome to Your Majesty's Subjects, have resolved to give and grant unto Your Majesty the Duty herein after mentioned, and, to that End and Purpose, do most humbly beseech Your Majesty that it may be enacted, and be it enacted by the Authority aforesaid, That from and after the said Twenty fourth Day of June, One thousand seven hundred and thirty seven, there shall be raised, levied, and paid to and for the Use of

and that from
the 24th of
June, 1737.

there shall be
paid to His

His Majesty, His Heirs, and Successors for ever for every Barrel of Liquor made or to be made within the Kingdom of

A Definition of the Liquors chargeable with the Duty of 12 s. per Barrel by this Act.

Great Britain for Sale, by Infusion, Fermentation, or otherwise, from foreign Fruit or Sugar, or from British Fruit or Sugar, or from Fruit or Sugar mixed with any other Ingredients or Materials whatsoever commonly called Sweets, or called or distinguished by the Name of Made Wines, for which no Duty hath been already paid, or shall be paid on or before the said Twenty fourth Day of June, the Sum of Twelve Shillings, to be paid by the Maker thereof, and so in proportion for a greater or lesser Quantity.

III. And be it further enacted by the Authority aforesaid, That the Commissioners and Officers of His Majesty's Revenue of Excise for the time being, shall be the Commissioners and Officers for the Receipt and Management of the Duty before mentioned; and all Monies arising by the said Duty (the necessary Charges of levying and collecting the same excepted) shall, from time to time, be paid into the Receipt

Majesty, His Heirs, and Successors, for ever, by the Maker,

a Duty of 12 s. for every Barrel of Liquor made for Sale in Great Britain, from British or Foreign Fruit or Sugar, or mix'd with any other Materials, commonly call'd Sweets, or distinguished by the Name of Made Wines,

which shall be under the Management of the Commissioners of Excise;

and the Monies thereby arising shall be paid into the Exchequer,

distinct from
all other
Branches of
the Revenue.

Receipt of His Majesty's Exchequer, distinctly and apart from all other Branches of the publick Revenue, for the Uses and Purposes hereafter mentioned.

IV. And be it further enacted *By the 10 & 11 W 3.*

And all Makers
of the Liquors
call'd Sweets or
Made Wines
for Sale, shall
give Notice to
the next Office
of Excise, of
their Names
and Places of
Abode,

by the Authority aforesaid, That *Page 207. Any Person who is a Retailer of Sweets, and in whose Custody above two Gallons of such Sweets shall be found, shall be deem'd a Maker of Sweets for Sale.*
from and after the said Twenty fourth Day of June, every Maker of the Liquors aforesaid, call'd Sweets or Made Wines for

Sale, shall, before he, she, or they begin to make such Sweets or Wines, or any of them, give Notice in Writing at the next Office of Excise, of his, her, or their Name and Place of Abode, and of all and every the Rooms and Places made use of by him, her, or them, for making or keep-

and of every
Room, &c.
made use of
for the making
or keeping of
Sweets or Made
Wines, under
the Penalty of
50 l.

ing of Sweets or made Wines, *By the 8 & 9 W. III. Page 192. If any Maker of Sweets shall erect or make use of any Steeping Tub, Cask, or other Vessel, for the making or keeping of Sweets, without first giving Notice thereof at the next Excise-Office, he shall forfeit 50 l. for every Tub, &c. so made use of.*
on pain of forfeiting for every Room or Place so made use of as aforesaid, without Notice as aforesaid, the Sum of Twenty Pounds; and that all and every other the Powers, Authorities, Directions, Rules, Methods,

Penalties, and Forfeitures, Clauses, Matters, and Things, which in and by an Act made in the Twelfth Year of the Reign of King

and all the
powers given
by the Act of
12 Car. II.

King Charles the Second, intituled, An Act for taking away the Court of Wards and Liveries, and Tenures *in Capite*, and by Knights Service and Purveyance, and for settling a Revenue upon His Majesty in lieu thereof, or by any other

By the 7 & 8 W. III. Page 154. No Maker of Sweets shall sell or carry out any Sweets, without Notice to the Officer, but between 5 in the Morning, and 8 at Night, from Michaelmas to Lady-Day, and between 3 in the Morning and 9 at Night, from Lady-Day to Michaelmas, on Penalty of 40 s. per Barrel.

By the 6 G. I. Page 414. No Sweets shall be removed without Certificate, on Forfeiture of such Sweets. and 10 s. per Gallon on the Maker and Receiver of them.

Law heretofore made in relation to the Duties upon Sweets are provided, settled, or established, for securing, enforcing, managing, raising, levying, collecting, mitigating, or recovering, adjudging, or ascertaining the Duties thereby granted, and for preventing, detecting, and punishing Frauds relating thereto, shall be exercised, practised, applied, used, imposed, levied, recovered, and put in Execution for the securing, enforcing, managing, raising, levying, collecting, mitigating, adjudging, ascertaining, recovering, and paying the Duty hereby granted, and for preventing, detecting, and punishing Frauds relating thereto, as fully and effectually to all Intents and Purposes, as if all and every the said Powers, Authorities, Rules, Directions, Methods, Penalties, and Forfeitures, Clauses, Matters, and Things were particularly repeated

or any other Law in relation to the Duties upon Sweets,

shall be in force for the collecting and recovering the Duties hereby granted,

and for the preventing, detecting, and punishing any Frauds relating thereto.

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ed and again enacted in the Body of this present Act.

And all the Fines and Forfeitures relating to this Duty, may be levied and mitigated by such Methods as any Fine or Penalty may be levied or mitigated by any other Law of Excise,

V. And be it further enacted by the Authority aforesaid, That all Fines, Penalties, and Forfeitures relating to the said Duty upon Sweets hereby granted, shall be sued for, recovered, levied, and mitigated by such Ways, Means, and Methods, as any Fine, Penalty, or Forfeiture is or may be in like Cases sued for, levied, recovered, and mitigated by any Law or Laws of Excise, or by Action of Debt, Bill, Complaint, or Information in any of His Majesty's Courts of Record at Westminster, or in the Court of Exchequer in Scotland; and that one Moiety of every such Fine, Penalty, and Forfeiture shall be to His Majesty, His Heirs, and Successors, and the other Moiety to him or them that shall sue for the same.

one Moiety of such Penalties to the King,

the other to the Informer.

VI. Provided always, and be it further enacted by the Authority aforesaid, That if any Person or Persons shall at any time be sued for any thing done by him or them in pursuance of this Act, or any other Act now in force relating to the Duties of Excise, or any other Duties under the Management of the Commissioners of Excise,

And Persons sued for any Thing done in pursuance of this Act, or any other now in force relating to the Duties of Excise,

Note, This Act is general, and any Person sued for any Thing done in pursuance of any Act now in force relating to the Duties of Excise, may plead the general Issue.

he and they shall and may plead the General Issue, and give this Act and the said respective Acts in Evidence for his or their Defence; and if upon the Trial a Verdict shall pass for the Defendant or Defendants, or the Plaintiff or Plaintiffs be nonsuited, then such Defendant or Defendants shall have treble Costs to him or them awarded against such Plaintiff or Plaintiffs.

may plead the General Issue, and give this and the respective Acts in Evidence,

and shall have treble Costs, in case of a Verdict for the Defendant, or if the Plaintiff shall be nonsuited.

VII. Provided always, That nothing in this Act contained shall extend, or be construed to extend, to charge with any Duty such Wine as the Owners or Occupiers of British Vineyards shall make from the Juice of British Grapes only growing thereon.

But Wines made by the Owners or Occupiers of British Vineyards, from the Juice of British Grapes only, are not chargeable with any Duty.

This is an Explanation of the Clause in the 9th of G. II. Pages 602, 603. on which some Doubts did arise, touching the recovering, levying, and mitigating the Penalties and Forfeitures imposed by that Act.

VIII. And whereas some Doubts have arisen touching the Method of recovering, levying, and mitigating the Penalties or Forfeitures imposed by an Act of Parliament made in the Ninth Year of his present Majesty's Reign, intituled, An Act for laying a Duty upon the Retailers of Spirituous Liquors, and for licensing the Retailers thereof, now to put an End to all Doubts concerning the same, be

And for the removing of such Doubts as may have arisen, touching the Powers given

by the Act of the 9 G. II. for laying a Duty upon the Retailers of Spirituous Liquors,

it is declared,
that all the Pe-
nalties by that
Act imposed,
might from the

Commence-
ment of the said
Act, and may
for the future
be sued for and
mitigated, as
any Penalty or
Forfeiture may
be levied or mi-
tigated by the
12 Car. II.

be it declared and enacted by the
Authority aforesaid, That all Pe-
nalties and Forfeitures by the
said Act imposed, may for the
future, during the Continu-
ance of the said Act, and
from the Time of the Com-
mencement of the same hitherto,
might lawfully be sued for, recov-
ered, levied, and mitigated, by
such Ways, Means, and Me-
thods, as any Penalty or For-
feiture is or may be sued for,
recovered, levied, or mitigated,
by an Act made in the Twelfth
Year of the Reign of his late
Majesty King Charles the Second,
intituled, An Act for taking away the
Court of Wards, and Liveries, and Te-
nures *in Capite*, and by Knights Serv-
ice, and Purveyance, and settling a Re-
venue upon his Majesty in lieu thereof,
except as to those Penalties and
Forfeitures, for the Recovery
of which any other Means or
Methods are by the said Act of the
Ninth Year of his present Ma-
jesty directed.

except where
other Methods
are directed by
the 9 G. II.

IX. And whereas by the said Act
made and passed in the Ninth Year
of his Majesty's Reign, intituled,

An

An Act for laying a Duty upon the Retailers of Spirituous Liquors, and for licensing the Retailers thereof, it is (amongst other Things) enacted, That from and after the said Twenty ninth Day of September, One thousand seven hundred and thirty six, no Person or Persons, shall hawk, sell, or expose to sale any Brandy, Spirituous Liquors, or Strong Waters, by whatever Name or Names they are or may be called or distinguished, about the Streets, Highways, or Fields, in any Wheelbarrow or Basket, or upon the Water, in any Ship, Boat, or Vessel, or in any other Manner whatever, or shall sell, or expose the same to sale on any Bulk or Bulks, Stall or Stalls, or in any Shed or Sheds, or on, or in any other Place or Places, other than in such Place or Places, as are in the said Act mentioned or allowed, upon pain of forfeiting for every such Offence the Sum of Ten Pounds; and it shall and may be lawful, to and for any one or more Justice or Justices of the Peace for the County, Riding, Division,

Note the Clause here recited is in Page 616.

And that Part of the 9 G. II. which relates to Persons hawking, selling, or exposing to sale any Brandy about the Streets, or in any Ship or Boat, &c.

And the Person who shall be found guilty of this Offence shall be liable to be imprisoned for six Months or until he shall have paid the Sum of Ten Pounds.

Division, City, or Liberty respectively, wherein such Offence shall be committed, on his or their own View, or on Confession of the Party, or by Proof on the Oath of one or more credible Witnesses or Witnesses made of such Offence, to convict any Person or Persons so offending, as aforesaid; and such Person or Persons so offending and convicted, shall immediately on such Conviction pay the said Sum of Ten Pounds into the Hands of the Churchwardens and Overseers of the Poor of the Parish where such Offence shall be committed, or One of them, and on such Offender or Offenders refusing or neglecting to pay the said Sum, the Justice or Justices so convicting, as aforesaid, shall and may, by Warrant or Warrants under his or their Hand and Seal, or Hands and Seals, commit the Offender or Offenders to the House of Correction, for the said County, City, or Liberty respectively, there to remain and be kept to hard Labour for the Space of Two Months, to be reckoned

And the Penalty and Punishment to which Persons convicted thereof are liable, are here recited.

reckoned from the Day of the said Commitment; and the Person or Persons so committed shall not be discharged until he, she or they shall have paid the said Sum of Ten Pounds, or until the full Expiration of the said Two Months; and every Sum or Sums of Money arising from the Conviction of any Person or Persons, as aforesaid, in case there be no Informer, shall be wholly applied to the Use of the Poor of the Parish wherein the Offence was committed; but if there shall be an Informer, One Moiety of such Money shall be paid to the Informer, and the other Moiety shall be paid to the Overseers and Churchwardens, as aforesaid, or One of them, and applied to the Use of the Poor of the Parish, as aforesaid: And whereas such Persons as are willing and desirous of putting the said Salu-

tary Law in Execution, have not the Encouragement which is due to them, and which they justly deserve, where the Persons incurring the pecuniary Penalties of the said Act are not able to pay the same, but in lieu thereof

are

But whereas Persons have not due Encouragement to put that Law in Execution, by reason that Offenders incurring such Penalties are not able to pay the same, but in lieu thereof,

are sent to the
House of Cor-
rection;

for Remedy
thereof, the
Commissioners
of Excise are
hereby impow-
er'd to pay
the Reward
given by the
9 G. II.

to such Persons
as shall appear
to them to be
intitl'd there-
to, out of any
Money in their
Hands that
hath arisen or
which shall a-
rise by any Pe-
nalty incurred
by the Act of
the 9 G. II.

are sent to the House of Correction, as by the said Act is directed; for Remedy whereof, be it enacted by the Authority aforesaid, That from and after the said Twenty fourth Day of June, One thousand seven hundred and thirty seven, in all such Cases, as aforesaid, it shall and may be lawful for the Commissioners of Excise in England and Scotland respective-ly, to cause such Rewards, as a-

forsaid, to be paid to the several and respective Persons who shall appear to them to be intitled thereto, as aforesaid, out of any Money that shall be in their Hands, or any Officers belonging to them, that hath arisen or shall arise by virtue of any Penalties or Forfeitures incurred by the said Act, as aforesaid, and the Money so paid shall be accepted of and allowed in their Accounts, as so much Money paid to His Majesty; and the said Commissioners are and shall hereby be discharged thereof accordingly; and every Offender convicted, as aforesaid, and upon his or her Refusal or Neglect to pay the said Penalty of Ten Pounds

*Note, by the 9 G. II.
Page 619. One Moi-
ety of the Penalty is
given to the In-
former.*

and the Offender
or convicted,
and neglecting
to pay the Pe-
nalty of 10 l.

Pounds, committed to the House of Correction, as aforesaid, shall, before his or her Discharge therefrom, be stript naked from the Middle upwards, and whipt until his or her Body be bloody.

X. Provided also, and it is hereby enacted and declared, That nothing in this Act contained shall extend, or be construed to enable any Person or Persons to sell such Made Wines to be drunk in his or their House, or Houses, unless such Person or Persons be first licensed by Two or more of His Majesty's Justices of the Peace of the County, Riding, Division, City, or Liberty, where in such Person or Persons shall sell the said Made Wines, under the Hands and Seals of the said Justices, for which Licence or Licences the Sum of Two Shillings and Six Pence, and no more shall be paid to the Clerks of such Justices, and no Fee or Sum of Money, or other Reward whatsoever to the Clerk or Clerks of the Peace for entering the same, or on any other Account, on Pain of Five Pounds, in case any of the said Justices Clerks,

shall be committed to the House of Correction, and whipt.

And no Persons shall sell such Made Wines to be drunk in their Houses, unless first licensed by 2 Justices of the Peace, for which Licence, it found by the Clerk; 2 s. 6 d. only, shall be paid to the Clerks of such Justices;

or

or any Clerk of the Peace, shall ask, receive, or demand any more or other Fee or Fees on account of such Licences, under any Pretence whatsoever; and if the Licence is not found and provided by the said Justices Clerks, then no Fee whatsoever shall be due or received by them.

XI. Provided always, and be it further enacted, That no Licence shall be granted to any Person or Persons whatsoever for selling by Retail any Made Wines whatsoever, except to such Persons only who shall keep publick Victualling-houses, Inns, Coffee-houses, or Ale-houses; and if such Licences shall be granted, the same are hereby declared void to all Intents and Purposes.

but no Licence shall be granted for the Retailing of any Made Wines whatsoever, but to such Persons only as shall keep Publick Victualling-houses, Inns, Coffee-houses, or Ale-houses.

And it is provided, that nothing in this Act shall extend to alter or take away any Duty chargeable on distilled spirituous Liquors, or any other Liquors, by the Act of 9 G. II.

XII. Provided, That nothing in this Act shall extend, or be construed to extend, to alter or take away any Duty chargeable on distilled Spirituous Liquors, or any other Liquors by the said Act of Parliament made in the Ninth Year of the Reign of his present Majesty.

For the Duty chargeable on distilled spirituous Liquors, by the 9 G. II. which is here referr'd to, see before, Page 599.



A
T A B L E
O F
E X C I S E
F O R
Strong Beer and Ale,
F O R
COMMON BREWERS,

At 5^s. the BARREL:

With the Allowance of two and an half in twenty three Barrels in Neat MONEY, from one to fifty thousand.

In which

The Duty for any Number of BARRELS and PARTS, under one thousand, is exactly found at one Entry, or two at the most.

Note, That all the Fractional Parts in this Table, are so many 23d. Parts of a Farthing.

The Duty of EXCISE for Strong

Barrels of Strong.						Barrels and 1 Firkin.					
Bar.	l.	s.	d.	q.	Parts.	l.	s.	d.	q.	Parts.	
1	0	4	5	1	21	0	5	6	3	9	
2	0	8	10	3	19	0	10	0	1	7	
3	0	13	4	1	17	0	14	5	3	5	
4	0	17	9	3	15	0	18	11	1	3	
5	1	2	3	1	13	1	3	4	3	1	
6	1	6	8	3	11	1	7	10	0	22	
7	1	11	2	1	9	1	12	3	2	20	
8	1	15	7	3	7	1	16	9	0	18	
9	2	0	1	1	5	2	1	2	2	16	
10	2	4	6	3	3	2	5	8	0	14	
11	2	9	0	1	1	2	10	1	2	12	
12	2	13	5	2	22	2	14	7	0	10	
13	2	17	11	0	20	2	19	0	2	8	
14	3	2	4	2	18	3	3	6	0	6	
15	3	6	10	0	16	3	7	11	2	4	
16	3	11	3	2	14	3	12	5	0	2	
17	3	15	9	0	12	3	16	10	2	0	
18	4	0	2	2	10	4	1	3	3	21	
19	4	4	8	0	8	4	5	9	1	19	
20	4	9	1	2	6	4	10	2	3	17	

s. d. q. pts. | *s. d. q. pts.*
 1 Firkin. 1 : 1 : 1 : 11 | 2 Firkin. 2 : 2 : 2 : 22

BEER

BEER and ALE, for Common Brewers.

Barrels and 2 Firkins.					Barrels and 3 Firkins.				
<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>q.</i>	<i>Parts.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>q.</i>	<i>Parts.</i>
0	6	8	0	20	0	7	9	2	8
0	11	1	2	18	0	12	3	0	6
0	15	7	0	16	0	16	8	2	4
1	0	0	2	14	1	1	2	0	2
1	4	6	0	12	1	5	7	2	0
1	8	11	2	10	1	10	0	3	21
1	13	5	0	8	1	14	6	1	19
1	17	10	2	6	1	18	11	3	17
2	2	4	0	4	2	3	5	1	15
2	6	9	2	2	2	7	10	3	13
2	11	3	0	0	2	12	4	1	11
2	15	8	1	21	2	16	9	3	9
3	0	1	3	19	3	1	3	1	7
3	4	7	1	17	3	5	8	3	5
3	9	0	3	15	3	10	2	1	3
3	13	6	1	13	3	14	7	3	1
3	17	11	3	11	3	19	1	0	22
4	2	5	1	9	4	3	6	2	20
4	6	10	3	7	4	8	0	0	18
4	11	4	1	5	4	12	5	2	16

s. d. q. pts.
3 Firk. 3 : 4 : 0 : 10

*The Duty of EXCISE for Strong BEER
and ALE, for Common Brewers.*

Bar.	l.	s.	d.	q.	Parts.
30	6	13	8	1	9
40	8	18	3	0	12
50	11	2	9	3	15
60	13	7	4	2	18
70	15	11	11	1	21
80	17	16	6	1	1
90	20	1	1	0	4
100	22	5	7	3	7
110	24	10	2	2	10
120	26	14	9	1	13
130	28	19	4	0	16
140	31	3	10	3	19
150	33	8	5	2	22
160	35	13	0	2	2
170	37	17	7	1	5
180	40	2	2	0	8
190	42	6	8	3	11
200	44	11	3	2	14
210	46	15	10	1	17
220	49	0	5	0	20
230	51	5	0	0	0
240	53	9	6	3	3
250	55	14	1	2	6
260	57	18	8	1	9
270	60	3	3	0	12
280	62	7	9	3	15
290	64	12	4	2	18
300	66	16	11	1	21
310	69	1	6	1	1
320	71	6	1	0	4

Bar.	l.	s.	d.	q.	Parts.
330	73	10	7	3	7
340	75	15	2	2	10
350	77	19	9	1	13
360	80	4	4	0	16
370	82	8	10	3	19
380	84	13	5	2	22
390	86	18	0	2	2
400	89	2	7	1	5
410	91	7	2	0	8
420	93	11	8	3	11
430	95	16	3	2	14
440	98	0	10	1	17
450	100	5	5	0	20
460	102	10	0	0	0
470	104	14	6	3	3
480	106	19	1	2	6
490	109	3	8	1	9
500	111	8	3	0	12
510	113	12	9	3	15
520	115	17	4	2	18
530	118	1	11	1	21
540	120	6	6	1	1
550	122	11	1	0	4
560	124	15	7	3	7
570	127	0	2	2	10
580	129	4	9	1	13
590	131	9	4	0	16
600	133	13	10	3	19
610	135	18	5	2	22
620	138	3	0	2	2

*The Duty of EXCISE for Strong B E E R
and A L E, for Common Brewers.*

Bar.	l.	s.	d.	q.	Parts.	Bar.	l.	s.	d.	q.	Parts.
630	140	7	7	1	5	930	207	4	6	3	3
640	142	12	2	0	8	940	209	9	1	2	6
650	144	16	8	3	11	950	211	13	8	1	9
660	147	1	3	2	14	960	213	18	3	0	12
670	149	5	10	1	17	970	216	2	9	3	15
680	151	10	5	0	20	980	218	7	4	2	18
690	153	15	0	0	0	990	220	11	11	1	21
700	155	19	6	3	3	1000	222	16	6	1	1
710	158	4	1	2	6	2000	445	13	0	2	2
720	160	8	8	1	9	3000	668	9	6	3	3
730	162	13	3	0	12	4000	891	6	1	0	4
740	164	17	9	3	15	5000	1114	2	7	1	5
750	167	2	4	2	18	6000	1336	19	1	2	6
760	169	6	11	1	21	7000	1559	15	7	3	7
770	171	11	6	1	1	8000	1782	12	2	0	8
780	173	16	1	0	4	9000	2005	8	8	1	9
790	176	0	7	3	7	10000	2228	5	2	2	10
800	178	5	2	2	10	11000	2451	1	8	3	11
810	180	9	9	1	13	12000	2673	18	3	0	12
820	182	14	4	0	16	13000	2896	14	9	1	13
830	184	18	10	3	19	14000	3119	11	3	2	14
840	187	3	5	2	22	15000	3342	7	9	3	15
850	189	8	0	2	2	16000	3565	4	4	0	16
860	191	12	7	1	5	17000	3788	0	10	1	17
870	193	17	2	0	8	18000	4010	17	4	2	18
880	196	1	8	3	11	19000	4233	13	10	3	19
890	198	6	3	2	14	20000	4456	10	5	0	20
900	200	10	10	1	17	30000	6684	15	7	3	7
910	202	15	5	0	20	40000	8913	0	10	1	17
920	205	0	0	0	0	50000	11141	6	1	0	4

TO: DIRECTOR, FBI
FROM: SAC, NEW YORK
SUBJECT: [illegible]
[illegible]

[illegible]

A
T A B L E
O F
E X C I S E
F O R
S M A L L B E E R,
F O R
C O M M O N B R E W E R S,

At 1 s. 4 d. the BARREL:

With the Allowances of two and an half in
twenty three, in Neat MONEY, from one
to fifty thousand.

In which

The Duty for any Number of BARRELS and
PARTS, under one thousand, is exactly found
at one Entry, or two at the most.

The Duty of EXCISE for Small

Barrels of
Small Beer.

Bar.	l.	s.	d.	q.	Pts.
1	0	1	2	1	1
2	0	2	4	2	2
3	0	3	6	3	3
4	0	4	9	0	4
5	0	5	11	1	5
6	0	7	12	6	6
7	0	8	3	1	7
8	0	9	6	0	8
9	0	10	8	1	9
10	0	11	10	2	10
11	0	13	0	3	11
12	0	14	3	0	12
13	0	15	5	1	13
14	0	16	7	2	14
15	0	17	9	3	15
16	0	19	0	0	16
17	1	0	2	1	17
18	1	1	4	2	18
19	1	2	6	3	19
20	1	3	9	0	20

Barrels and
1 Firkin.

l.	s.	d.	q.	Pts.
0	1	5	3	7
0	2	8	0	8
0	3	10	1	9
0	5	0	2	10
0	6	2	3	11
0	7	5	0	12
0	8	7	1	13
0	9	9	2	14
0	10	11	3	15
0	12	2	0	16
0	13	4	1	17
0	14	6	2	18
0	15	8	3	19
0	16	11	0	20
0	18	1	1	21
0	19	3	2	22
1	0	6	0	0
1	1	8	1	1
1	2	10	2	2
1	4	0	3	3

s. d. q. pts. | s. d. q. pts.
1 Firkin. 0 : 3 : 2 : 6 | 2 Firkin. 0 : 7 : 0 : 12

BEER



BEER, for Common Brewers.

Barrels and 2 Firkins.

<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>q.</i>	<i>Parts.</i>
0	1	9	1	13
0	2	11	2	14
0	4	1	3	15
0	5	4	0	16
0	6	6	1	17
0	7	8	2	18
0	8	10	3	19
0	10	1	0	20
0	11	3	1	21
0	12	5	2	22
0	13	8	0	0
0	14	10	1	1
0	16	0	2	2
0	17	2	3	3
0	18	5	0	4
0	19	7	1	5
1	0	9	2	6
1	1	11	3	7
1	3	2	0	8
1	4	4	1	9

Barrels and 3 Firkins.

<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>q.</i>	<i>Parts.</i>
0	2	0	3	19
0	3	3	0	20
0	4	5	1	21
0	5	7	2	22
0	6	10	0	0
0	8	0	1	1
0	9	2	2	2
0	10	4	3	3
0	11	7	0	4
0	12	9	1	5
0	13	11	2	6
0	15	1	3	7
0	16	4	0	8
0	17	6	1	9
0	18	8	2	10
0	19	10	3	11
1	1	1	0	12
1	2	3	1	13
1	3	5	2	14
1	4	7	3	15

l. d. q. pts.
3 Firkin. 0 : 10 : 2 : 18

*The Duty of EXCISE for Small BEER,
for Common Brewers.*

<i>Bar.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>q.</i>	<i>Pais.</i>
30	1	15	7	3	7
40	2	7	6	1	17
50	2	19	5	0	4
60	3	11	3	2	14
70	4	3	2	1	1
80	4	15	0	3	11
90	5	6	11	1	21
100	5	18	10	0	8
110	6	10	8	2	18
120	7	2	7	1	5
130	7	14	5	3	15
140	8	6	4	2	2
150	8	18	3	0	12
160	9	10	1	2	22
170	10	2	0	1	9
180	10	13	10	3	19
190	11	5	9	2	6
200	11	17	8	0	16
210	12	9	6	3	3
220	13	1	5	1	13
230	13	13	4	0	0
240	14	5	2	2	10
250	14	17	1	0	20
260	15	8	1	3	7
270	16	0	10	1	17
280	16	12	9	0	4
290	17	4	7	2	14
300	17	16	6	1	1
310	18	8	4	3	11
320	19	0	3	1	21

<i>Bar.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>q.</i>	<i>Pais.</i>
330	19	12	2	0	8
340	20	4	0	2	18
350	20	15	11	1	5
360	21	7	9	3	15
370	21	19	8	2	2
380	22	11	7	0	12
390	23	3	5	2	22
400	23	15	4	1	9
410	24	7	2	3	19
420	24	19	1	2	6
430	25	11	0	0	16
440	26	2	10	3	3
450	26	14	9	1	13
460	27	6	8	0	0
470	27	18	6	2	10
480	28	10	5	0	20
490	29	2	3	3	7
500	29	14	2	1	17
510	30	6	1	0	4
520	30	17	11	2	14
530	31	9	10	1	1
540	32	1	8	3	11
550	32	13	7	1	21
560	33	5	6	0	8
570	33	17	4	2	18
580	34	9	3	1	5
590	35	1	1	3	15
600	35	13	0	2	2
610	36	4	11	0	12
620	36	16	9	2	22

*The Duty of EXCISE for Small BEER,
for Common Brewers.*

Bar.	l.	s.	d.	q.	Parts.	Bar.	l.	s.	d.	q.	Parts.
630	37	8	8	1	9	930	55	5	2	2	10
640	38	0	6	3	19	940	55	17	1	0	20
650	38	12	5	2	6	950	56	8	11	3	7
660	39	4	4	0	16	960	57	0	10	1	17
670	39	16	2	3	3	970	57	12	9	0	4
680	40	8	1	1	13	980	58	4	7	2	14
690	41	0	0	0	0	990	58	16	6	1	1
700	41	11	10	2	10	1000	59	8	4	3	11
710	42	3	9	0	20	2000	118	16	9	2	22
720	42	15	7	3	7	3000	178	5	2	2	10
730	43	7	6	1	17	4000	237	13	7	1	21
740	43	19	5	0	4	5000	297	2	0	1	9
750	44	11	3	2	14	6000	356	10	5	0	20
760	45	3	2	1	1	7000	415	18	10	0	8
770	45	15	0	3	11	8000	475	7	2	3	19
780	46	6	11	1	21	9000	534	15	7	3	7
790	46	18	10	0	8	10000	594	4	0	2	18
800	47	10	8	2	18	11000	653	12	5	2	6
810	48	2	7	1	5	12000	713	0	10	1	17
820	48	14	5	3	15	13000	772	9	3	1	5
830	49	6	4	2	2	14000	831	17	8	0	16
840	49	18	3	0	12	15000	891	6	1	0	4
850	50	10	1	2	22	16000	950	14	5	3	15
860	51	2	0	1	9	17000	1010	2	10	3	3
870	51	13	10	3	19	18000	1069	11	3	2	14
880	52	5	9	2	6	19000	1128	19	8	2	2
890	52	17	8	0	16	20000	1188	8	1	1	13
900	53	9	6	3	3	30000	1782	12	2	0	8
910	54	1	5	1	13	40000	2376	16	2	3	3
920	54	13	4	0	0	50000	2971	0	3	1	21

The Use of the foregoing TABLES is, viz.

TO shew, at one View, the Duty of *Strong* and *Small Beer*, brewed by common Brewers in the Country, from one Firkin to twenty Barrels three Firkins, of any intire Numbers of Barrels, within ten to a thousand: And lastly, of any Number of intire Thousands, to fifty thousand Barrels, as may appear by the following Example,

What is the Duty of 1728 $\frac{3}{4}$ of Strong Beer made by a common Brewer in the Country?

	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>pts.</i>
1000 ———	222	16	6 $\frac{3}{4}$	1
720 ———	160	8	8 $\frac{1}{2}$	9
8 $\frac{3}{4}$ ———	1	18	11 $\frac{3}{4}$	17

The Answer is 385 : 4 : 2 $\frac{1}{2}$: 4

F I N I S.

A
TABLE
OF THE
MATTERS

Contained in the
Foregoing ACTS.

The Defects whereof it is hoped, may in some Measure be supplied by the Marginal Notes and References.

A.

Accomplice. See **Discoverer.**

Account, vide **Gagers,** vide **Officers,** vide **Notice.**

Account to be taken by the **Gagers.** See **Gager.**

Action.

Action of Debt, Bill, Plaint, &c. may be brought in any of His Majesty's Courts of Record at *Westminster*, for any Forfeiture upon the Acts of Excise, Page 64, 70, 88, 106, 137, 145, 168, 188, 203, 220, 247, 252, 288, 295, 296, 312, 331, 334, 335, 359, 394, 447, 448, 513, 516, 572.

b

Actions

A Table of the Matters

ACTIONS for lending Brewing Vessels, to be laid in the proper County ; half to the King, half to the Informer,

p. 88

ACTIONS brought against Justices, &c. or others, for any thing done in Execution of 11 W. III. for ascertaining Measure for Ale and Beer, to be laid in the proper County,

p. 242

ACTIONS may be brought against Runners of Brandy, and such as knowingly receive Run-Brandy ; and they may be arrested by *Capias*, and held to Bail,

p. 447, 448

Affidavit, *vide* Oath.

Affirmation, *vide* Oath.

Alderney, *vide* Islands.

Ale and Beer.

Ale and Beer, the Duties thereof, *vide* Rates.

Ale and Beer, by what Measure charged, *vide* Measure.

Ale and Beer shall not be delivered to the Retailer, until the Duties be paid by the Brewer,

p. 13, 38

See Retailers of Beer and Ale.

Allowances to Brewers.

Brewers in London, and within the Bills of Mortality, to be allowed 3 Barrels out of 23 of strong or small Beer, and 2 Barrels out of 22 of Ale, for Waste and Leakage, or other Losses or Damages whatsoever,

p. 12, 37, 86, 99

The said **Allowances** to Brewers declared to be in full of all Losses,

p. 87

Brewers (out of the Bills of Mortality) to be allowed 2 Barrels and a half of Beer and Ale, whether strong or small, out of 23,

p. 98

Brewer willingly making a false Entry, shall forfeit, besides other Penalties, the above-mentioned **Allowance** for 6 Months,

p. 13, 38

The **Brewer**, **Distiller**, &c. is to be allow'd one tenth Part out of Gages of Worts taken warm,

p. 100, 101

Vide **Morts**, *vide* Charges on Traders.

Other Allowances, *vide* Drawback.

Alter

in the foregoing Acts.

Alter or Altering, vide Forfeitures on Brewers, &c.

Anglesey.

Offices may be kept at several Towns in this County, for the Traders to make their Entries and Payments, though they are not Market-Towns, 1 *W. & M.* p. 109

Appeals.

Appeals from the chief Commissioners of *Excise*, shall be determined by the Commissioners of **Appeals**, p. 18, 43.

Appeals from the Judgment of Subcommissioners of *Excise*, to be determined by the Justices of Peace at the next Quarter-Sessions, whose Judgment shall be final; but doth not give any **Appeal** from the Judgment of Two or more Justices, p. 19, 44

The *Excise* Acts, which give Justices of Peace Jurisdiction in Causes relating to the *Excise*, do not give any **Appeal** from the Judgment of Two or more Justices, *ibid.*

No **Appeal** to be admitted till the single Duty be deposited, and Security given to answer the Fine, &c. p. 74, 75

Appeals and Complaints, &c. touching the Payment of *Excise*, shall be heard and determined in the proper County, p. 76

Appeals, within the Limits of the *Excise*-Office in *London*, to be brought within two Months after Judgment. **Appeals** in other Counties within four Months, p. 78, 79

The Judgments of either of the Commissioners, or of Two or more Justices, pursuant to 6 *Geor. I.* about Brandy, &c. not liable to **Appeal**, p. 412, 417

The Judgments of Two or more Justices, pursuant to 8 *Geor. I.* about either Vessels of 15 Tons, or under, or about Horses, &c. or Horses and Carts, &c. employed, &c. in Running, &c. Goods not liable to any **Appeal**, p. 450

The general Words in 6 *Geor. I.* Page 416. which have been thought to take away all **Appeals**, explain'd by the 1 *Geor. II.* p. 560-1-2

Appropriations.

Clauses of **Appropriation**, p. 263, 267, 279, 626

The Clauses of **Appropriation** by 9 *W. III.* of the Overplus of 700,000 *l.* are repealed, p. 272

The additional Shilling by the 6 *Geor. II.* **Appropriated** as the Duties of 30 *l.* and 60 *l.* per Tun, by the 1 *W. & M.* p. 581

Vide Commissioners.

A Table of the Matters

Arrack, vide Brandy, vide Rates.

Arrears, on what to be levied, vide Brewing and Distilling-Vessels.

Assaulting Officers, vide Obstructing.

Prosecutions by Indictment or Information for Assaulting Officers of the Customs or Excise, may be tried in any County, 9 *Geor. II.* p. 692

Assisters in Running Goods, vide Forfeitures on Dealers in Brandy, &c.

Auditor. See Daths.

Auditor of the Exchequer to keep a Book of Accounts of the Duties on Low-Wines, by 12 *W. III.* apart from other Accounts, p. 259

And likewise of weekly Payments, &c. arising out of the Hereditary and Temporary Excise, p. 276

Authorities, vide Fines, Forfeitures, &c. how to be recovered.

B.

Bail, and holding to Bail, vide Action.

THE Court of King's Bench, or any of the Judges thereof, or the Justiciary in Scotland, may Bail any Person committed for Felony on the 9 *Geor. II.* p. 714

Any Officers of the Customs or Excise, or their Assistants, killing or wounding any Person obstructing them in the Execution of their Office, may be Bail'd, 9 *G. II.*

p. 711, 712, 713

See *Capias.*

Barrel, vide Allowance, vide Measure.

Beating Officers, vide Obstructing.

Beer, Duties thereon, vide Rates.

No Beer to be retailed within the Bills of Mortality, without a Permission, 12 *Geor. I.* p. 548

See

in the foregoing Acts.

See Retailers of Beer and Ale within the Bills of Mortality.

Borrowing Clause.

The King may ~~Borrow~~ on the Duties of Low-Wines, Coffee, &c. 300,000 *l.* from any Person, at 6 *l.* per Cent. for the first 150,000 *l.* and 7 *l.* per Cent. for the remaining 150,000 *l.* which Money is not to be taxed, p. 257

Any Person may Lend to His Majesty, not exceeding 820,000 *l.* upon the weekly Payments, &c. at 6 *l.* per Cent. for the first 400,000 *l.* and 7 *l.* per Cent. for the remaining 420,000 *l.* p. 276; 283

Borrowing Clauses, p. 299, 300

Borrowing or Lending Brewing-Vessels. See Brewing and Distilling-Vessels.

Bounty. See Exportation.

Brandy.

A Person having more than 63 Gallons of Brandy in his Custody, is by 6 G. I. declared to be a Dealer in Brandy, p. 404

And by the 11 G. I. cap. 30. every Dealer in Brandy having in his Custody above 6 Pounds of Coffee, Tea, Chocolate, or Cocoa Nuts, shall be deem'd Dealers in the said Commodities. See the Statutes at large.

Brandy going coastwise, not to be landed without Entry, on pain of forfeiting double the Value, p. 73, 74

Brandy was and is a Strong-water, and is charged and chargeable with 8 *d.* per Gallon by the two first Acts of Excise, p. 83

No Brandy to be imported in any Vessel that doth not contain 60 Gallons, on Forfeiture of Brandy, or Value; a Moiety to the King, a Moiety to the Informer, p. 121, 122

Rum may be imported in Casks containing 20 Gallons, 5 Geor. I. p. 476

See further, 9 Geor. II. p. 684

A Doubt explain'd, in relation to the Duty upon imported Brandy, which was declar'd by the 10 & 11 W. III. to be for single Brandy only 3 *s.* 8 *d.* and for double Brandy 6 *s.* 8 *d.* per Gallon, p. 229

But an additional Shilling was laid upon every Gallon of single Brandy, Rum, Arrack, &c. and 2 *s.* upon every Gallon of double Brandy, Rum, Arrack, &c. except such as is of the Growth and Produce of the *British* Plantations,

6 G. II. p. 578

A Table of the Matters

No Person shall sell **W**andy, &c. by Retail, without Licence, p. 254

See further, **R**etailers of **S**pirituous **L**iquors.

A Gallon of **W**andy to each Seaman, p. 256

Two Gallons allow'd to each Seaman, p. 427

Wandy not to be imported in a Vessel under 15 Ton, 256

Nor in Vessels under 40 Tons, p. 426

From the 25th of *March*, 1705. no **W**andy, &c. from *France* to be imported into *England*, on Forfeiture of the **W**andy and Ship, during the present War, except Goods taken as Prize; Moiety to the Crown; Moiety to the Importer, p. 303

By 5 *Geor. I.* against clandestine Running, &c. **R**um, or the Value (except, &c.) is forfeited, if imported in Casks under 20 Gallons; but such **R**um may be admitted to an Entry in special Cases mentioned in this Act. *Vide* the Act at large, *Cap. 11. Stat. 2.*

Wandy, **A**rrack, **R**um, **S**pirits, or **S**trong-**W**aters, forfeited, if brought into any Ware-house, &c. of any Dealer, &c. without Notice and Certificate, p. 397, 398, 607

Wandy, **A**rrack, **R**um, **S**pirits, or **S**trong-**W**aters, exceeding one Gallon, forfeited, if carrying, &c. without Permit or Certificate, p. 403

Forty Shillings *per* Gallon for selling, or exposing to Sale, **W**andy, **A**rrack, **R**um, **S**pirits, or **S**trong-**W**aters, in any Place not entered, p. 402

Ten Shillings *per* Gallon, if Dealers, &c. don't keep their Foreign **W**andy separate from their *British* **S**pirits, p. 440

Increases of **W**andy, **S**pirits, or **S**trong-**W**aters, found in the Hands of Dealers, to be deemed Foreign, unduly brought in, &c. unless the Owner make it appear to be by Mixture, &c. p. 441

Foreign **W**andy, **S**pirits, or **S**trong-**W**aters, though under a Gallon, forfeited, if received by Retailer, &c. without Notice or Certificate, p. 444

Wandy, **A**rrack, **R**um, **S**pirits, and **S**trong-**W**aters, as well Foreign as *British*, and other exciseable Liquors, which are declared *to be forfeited* by any Act now in force, or shall be *forfeited* by any Act hereafter to be made, may be *seized* by any Officers of Customs or Excise, or by such as are appointed by the Crown or Treasury, and by none other, p. 454

Forty Pounds for resisting, &c. Officers in seizing **W**andy, &c. or for rescuing or destroying it after seized, p. 455

Any Foreign Merchandize taken in at Sea by any Collier, &c. to be landed or put on Board any other Vessel, without

in the foregoing Acts.

without Payment of the Duties, are forfeited, and if the Master of the Vessel is privy to the unshipping of such Goods, he forfeits treble the Value, 5 Geor. I. p. 478

9 Geor. II. p. 687

The Vessel into which the Goods or Liquors are put, is forfeited, if not above 100 Tons, 9 Geor. II. p. 687

Foreign Goods taken in or out of any Vessel within four Leagues of the *British* Coasts, without Payment of the Duties (unless in Cases of Necessity) forfeited, and the Masters of both Vessels forfeit treble the Value, 9 Geor. II. p. 687, 688, 689

Wandy, *British* or Foreign, exposed to Sale in an unentered Place, forfeited, and 40 s. per Gallon, 11 Geor. I. p. 490

Wandy and other foreign exciseable Liquors, after Condemnation, shall be publickly sold at such Places as the Commissioners shall direct, 12 Geor. I. p. 519

Wandy seized, in what Cases the Commissioners respectively may advance 1 s. per Gallon, 9 Geor. II. p. 681

Wandy, &c. saved out of Stranded Ships. See Stranded Ships.

Vide Foreign Liquors.

Vide Forfeitures on Dealers in Wandy, &c.

Vide Seizures.

Duties on Wandy, vide Rates.

Brewers and Brewing.

If Brewer, &c. sell, &c. before Duty paid, forfeits double the Value, and Five Pounds, to be levied on Goods and Chattels, p. 10

Brewer, &c. to add only the Duty of Excise to the usual Rates in selling Ale, &c. p. 11, 36

Brewer not to act as a Justice in Matters of Excise, p. 61

No Brewer or Compounder to Brew for any other Person, without giving Notice, under a Penalty of 5 l. for every Barrel, p. 69

Brewer not shewing to Gager all the Beer, Ale, or Worts, of every Guile, shall claim no Benefit by 15 Car. II. touching a Misentry, &c. but shall incur the Penalties imposed by the former Acts, p. 104, 105

Every Common Brewer and Retailer, who shall use any Mellasses, coarse Sugar, Honey, &c. in the brewing or working of any Beer, forfeits 100 l. 1 W. & M. p. 111

And every Common Brewer and Retailer receiving into his Custody above 10 lb. Weight of Mellasses, forfeits 100 l. by 10 & 11 W. III. p. 230

A Table of the Matters

Every Common Brewer who shall use in Brewing any Foreign Grains, Guinea Pepper, &c. or any unwholsome Material, forfeits 20 *l.* 1 *Ann.* p. 291

And there is a Penalty of 20 *l.* upon every Common Brewer, Distiller, &c. who shall make use of in Brewing any Beer or Ale, any Wormwood, or other bitter Ingredient instead of Hops. See 9 *Ann. Cap. 12. Sect. 24.*

Vide Forfeitures on Brewers.

Vide Beer and Ale.

Vide By Brewers.

Brewing and Distilling-Vessels.

Any Brewer or Retailer, erecting or altering any Brewing-Vessel, and using the same for Brewing, without Notice at the next Office of Excise, forfeits 50 *l.* 13 *Car. II.* p. 53

If he uses an unenter'd Warehouse, he forfeits 50 *l.* 1 *W. & M.* p. 106

Brewing-Vessels, and Utensils for Distilling in the Brew-house or Distilling-house, by whomsoever claimed, or in whomsoever the Property is, liable for Debts and Duties of Excise, p. 68, 148

Persons inhabiting in a Market-Town, where there is a common Brew-house, may not lend their Brewing-Vessels, unless such are moveable and unfix'd, or suffer any Ale, &c. to be brewed therein, other than for their own Families, on pain to forfeit 50 *l.* to be recovered in Court of Record: Suit to commence within Six Months after Offence; half to the King, half to the Informer, p. 87, 88

Two Artists, &c. to compute the Contents of Brewing-Vessels, &c. one Copy to be delivered to Commissioners of Excise, the other to the Brewer, p. 60, 61

Bribes.

Bribes not to be given to, or taken by any Gager, to make a false Return, &c. or to omit his Duty, under Penalty of 10 *l.* by the Giver, and 10 *l.* by the Receiver, to be adjudged by Two Justices of the Peace, &c. and to be levied by Distress, &c. and for want of sufficient Distress, the Offender to be imprisoned Three Months without Bail, to be proved by Two Witnesses, p. 70, 71, 72

No Money or Reward to be taken or demanded by any Person employed about the Excise, of any Person, other than from His Majesty, on pain to forfeit such Employment, and Incapacity, &c. for the future, p. 109, 110

Two

in the foregoing Acts.

Two Witnesses to prove **Bribing Officers**, p. 71

Any Trader in exciseable Goods endeavouring to corrupt or prevail with an Officer to do any Act contrary to his Duty, or to connive at any Fraud relating to the Duties of Excise, forfeits 500*l.* 11 *Geor. I.* p. 515

Any Person whatsoever who shall offer any Bribe to any Officer of the Customs or Excise, to connive at any Fraud, whereby the Revenues might suffer, whether the Offer be accepted or not, forfeits 50*l.* 9 *Geor. II.* p. 689

An Officer conniving at any clandestine Importation, is render'd incapable, and forfeits 500*l.* 1 *Annæ*, p. 288

Every Officer of the Customs neglecting to seize or prosecute any Vessel, Horses, or Carriages, which shall be forfeited by any Act for preventing the Running of Brandy, forfeits for every such Neglect 50*l.* 6 *G. II.* p. 588

Burthen.

In Ships of what Burthen Brandies, &c. may be imported, see Brandy.

Bushel.

Every round Bushel 18 Inches and a half wide, and 8 Inches deep, to be esteemed a *Winchester Bushel*, p. 192

Buyers of Run Goods, vide *Forfeitures on Buyers, &c. of Run Brandy, &c. vide Receivers of Run Goods.*

By **Brewers**, vide *Fairs.*

C.

Capias.

Runners of Brandy, &c. may be arrested, and held to Bail. See *Bail*, 8 *Geor. I.* p. 447

Carrying out of Drink.

At what Times it may be lawfully done, vide *Hours.*

Carmen. See *Porters.*

Casks.

A Table of the Matters

Casks.

In **Casks** of what Size **Brandy, Rum, &c.** may be imported, see **Brandy.**

Brandy, single or double, imported in a **Cask** or Vessel containing less than 60 Gallons, shall be forfeited, or the Value, p. 121

Rum may be imported in **Casks** containing 20 Gallons, p. 477

See further, 9 G. II. p. 684

Certificates.

Certificate of taking the Oaths, to be entered with the Auditor of Excise, p. 80

Officers to give **Certificate** with **Brandy, &c.** sold, p. 402

No **Brandy, &c.** to be brought in without **Certificate**, p. 399, 607

No **Brandy, &c.** exceeding one Gallon, to be removed without **Certificate**, p. 403

Foreign **Brandy**, though less than a Gallon, if received by Retailer without **Certificate**, is forfeited, p. 444

Permits for removing **Brandy, &c.** to be return'd within the Time limited in the **Permit**, if the Goods are not sent out, 11 *Geor. I.* p. 494

If there does not appear a sufficient Decrease to answer the Removal, the Officer may seize a like Quantity, 11 *Geor. I.* p. 496

No **Permit** to be taken out, but by a Direction in Writing from the Person who is to send the Goods, 11 *Geor. I.* p. 497

Certiorari.

Writs of **Certiorari** shall not supersede any Proceedings, &c. p. 26, 51, 90

Judgments of Commissioners or Justices on Seizure of **Brandy, &c.** pursuant to 6 *Geor. I.* not to be removed by **Certiorari**, p. 409, 412, 417

Judgments of Justices, pursuant to 8 *Geor. I.* on Seizures of Vessels of 15 Tons, or under, or of Horses or Carts, &c. employed, &c. in Running, &c. not to be removed by **Certiorari**, p. 452

Charge.

in the foregoing Acts.

Charge.

Charges to be made by Gagers, &c. of Duties on Exciseable Liquors.

Gager's Report of the Quantity, &c. of Beer, Ale, Worts, Perry, Cyder, Strong-Waters, *Aqua Vitæ*, and Metheglin, shall be a Charge, p. 8, 9, 33, 34

Vide Gagers.

Charges on Traders, in respect to their Manufactures, liable to Duties.

How to be made on Brewers, &c.

On missing Worts, to Charge Brewer or Victualler with so much Beer or Ale as such Worts would reasonably make, p. 100

Gager may make Charges from warm Worts, allowing one Tenth for Wash and Waste, p. 101

If Brewer refuse to declare his Length, Gager may Charge the whole strong, and Brewer shall pay accordingly, p. 176

Gager may Charge Old Drink added to New, if it appear to him to have been alter'd, p. 178

How to be made on Distillers.

Gagers to take Accounts of Distillers Corn-Liquors, and finding any other Materials mixed therewith before distilled, to Charge the Low-Wines drawn from thence with 12 d. per Gallon, p. 142

On missing Wash from Corn made for Distillation, within 24 Hours after Account taken thereof, may Charge Distiller with Low-Wines, according to Judgment of Gager, p. 150

From Decrease of Mellasses Wash, may Charge one Fourth as Low-Wines, two Thirds as Spirits, p. 223, 224

From Decrease of Malt Wash, may charge one Fourth as Low-Wines, and three Fifths as Spirits, p. 323, 324

From Decrease of Cyder or Perry Wash, may Charge one Fifth as Low-Wines, and one half as Spirits, p. 324

Charges of Prosecution, vide Costs, &c.

Claim.

A Table of the Matters

Claim.

If no Person shall appear to **Claim** any Brandy, Rum, Arrack, or Spirits, seized as forfeited, in pursuance of the 6 G. I. see in what manner the Officer may proceed to the Condemnation of such Brandy, &c. so seized, p. 410

Coastwise.

No exciseable Liquors (except Beer, Ale, Cyder, Perry, and Metheglin) coming by Coast-Cocket, shall be landed without Entry first made with the Officer of Excise in the Port, on pain of forfeiting double the Value of the Liquors so landed, p. 73, 74

Low-Wines or Spirits brought **Coastwise**, without a Certificate from the Officer of Excise where the same were made, that the Duty thereof hath been paid, are forfeited, and may be seized by any Officer of the Customs or Excise, p. 384, 385

If any Goods brought by Coast-Cocket from one Port to another, are unshipped before the Cocket is delivered to the Customer or Collector, and a Warrant obtain'd for landing such Goods, the Master, &c. taking Charge of the Vessel, shall forfeit the Value of the Goods so unshipped, p. 453

If any Foreign Goods coming **Coastwise** are landed without the Presence of an Officer of the Customs, they are forfeited, p. 454

Colleges.

Colleges in Universities, brewing their own Drink before the Duty of Excise was given, sizing it to their own Members only, not liable to pay the Duty of Excise, p. 76

The 11 W. III. for ascertaining the Measures for Ale and Beer, not to extend to the two Universities, p. 243

The Rights, Privileges, and Usage of the two Universities, in sizing and marking the Measures for Beer and Ale within their Jurisdiction, confirm'd and preserv'd, p. 255

Commissioners, Subcommissioners of Excise, and Commissions.

Commissioners and **Subcommissioners** of Excise to be appointed by His Majesty, and the chief **Commissioners** to sit in some convenient Place within the City of London, or within ten Miles thereof, p. 22, 24, 47, 49

in the foregoing Acts.

No **Commissioner** or other Officer of Excise to act till he hath taken the Oaths, &c. p. 23, 48, 79

Commissioners impowered to appoint **Gagers**, p. 8, 33

Commissioners and **Subcommissioners** may compound with any Inn-keeper, Retailer, or Victualler, &c. p. 14, 39

Offences within the Limits of the chief Office of Excise, which is within the Bills of Mortality, to be determined by the chief **Commissioners** of Excise, p. 18, 24, 43, 106

All Offences within the Limits of the chief Office of Excise may be heard and determined by any *Three* or more of the **Commissioners** of Excise. See 1 G. II. p. 564

Justices of the Peace refusing or neglecting, by the Space of fourteen Days next after Complaint made (and Notice thereof given to the Offender) to hear and determine, &c. **Subcommissioners** may hear and determine, p. 18, 43

Commissioners, or the major Part of them, to pay such Sums as shall be received into the Exchequer, p. 25, 50

No **Commissioner** of Excise to be a Farmer, directly or indirectly; or being so, shall lose the Benefit of his Farm, and be thenceforth totally disabled to be either Farmer or **Commissioner**, p. 55, 56, 57

All Acts done by such **Commissioner** shall be void in Law; and every Person molested by Authority of such **Commissioner**, may bring his Action at Law for the same, and recover his Damages, p. 57

No **Commissioner** to act as a Justice of Peace in Matters of Excise, p. 61

Subcommissioners, or Collectors of Excise, shall provide an Ale-Quart and Ale-Pint, according to the Standard of Brass, sealed, &c. for the Mayor or chief Officer of each City, Corporation, &c. which shall be delivered to succeeding Officer, on Penalty of Five Pounds, p. 236

Subcommissioners, &c. may deduct the Charges thereof, and be allowed the same in their Accounts, p. 238

Commissioners of Excise, from the 25th of December, 1700. for five Years, to pay 3,700 *l.* weekly, out of the hereditary and temporary Excise, into the Exchequer, distinctly from other Monies, in Manner following, (*viz.*) 96,200 *l.* for the first Twenty six Weeks, from the 25th of December, 1700. to the 25th of June, 1701. and from the 25th of June, 1701. during all the Residue of the five Years, the weekly Sum of 3,700 *l.* on every *Wednesday* in every Week, if not an Holy-day, &c. p. 267

If the Revenue of some one Week prove insufficient to pay the 3,700 *l.* then the Deficiency to be supplied by the Revenue of the succeeding Weeks, p. 269

And

A Table of the Matters

And as to the 96,200 *l.* for the Twenty six Weeks, from the 25th of *December*, 1700. to the 25th of *June*, 1701. the same to be paid into the Exchequer, out of the Duties of Excise, by 2,300 *l.* a Week, for forty one Weeks, from the 25th of *June*, 1701. and 1,900 *l.* to complete the 96,200 *l.* at the End of forty two Weeks, to be reckoned from the 25th of *June*, 1701. over and above the weekly Payment of 3,700 *l.* which weekly Payments are appropriated, &c. and the Residue to His Majesty, p. 270

Commissioners of Excise shall keep apart the Money received for the hereditary and temporary Excise, out of which they are to make the said weekly Payments into the Exchequer, for the Repayment of the Loans with Interest, p. 273

If the Commissioners shall refuse or neglect to pay the weekly Sums above, or divert or misapply any Part of what should make good the same, they forfeit their Offices, and are made incapable of any Place of Profit, &c. and to pay double the Value of such Money to him that will sue for the same, &c. ibid.

The Money arising by Low-Wines on 12 *W. III.* to be paid weekly into the Exchequer, on every *Wednesday*, &c. p. 300

Commissioners of Excise, to pay the Duties on Low-Wines and Spirits, &c. into the Exchequer, separate from all other Money, p. 336

The Commissioners of Excise are to pay the Money arising by the Duty on *Sweets* or *Made Wines*, into the Exchequer, distinct from all other Branches of the Revenue, p. 725

Subcommissioners, and other inferior Officers to continue, notwithstanding the Death or Removal of Commissioners, p. 168

Commissioners of Excise, &c. may adjudge, &c. upon Seizures of Brandy, &c. made within the Limits of the chief Office, p. 406

What shall be Proof of an Officer's Commission, or that he is an Officer, 6 *Geor. I.* p. 418. 11 *Geor. I.* p. 512

That the Commission given to an Officer need not be produced at a Trial, and what shall be sufficient Proof of a Person's being an Officer of the Customs or Excise, see 11 *Geor. I.* p. 512

What shall be a sufficient Proof of a Person's keeping any Office of Excise, see 6 *Geor. I.* p. 418

Vide Appropriation.

Vide Composition.

Com-

in the foregoing Acts.

Complaints.

Complaints, Appeals, &c. touching the Payment of Excise, shall be heard and determined in the proper County, p. 76

Complaints of Brewers and Retailers of Overcharges, to be heard by the Commissioners of Excise or Appeals, or by Justices of the Peace within their respective Jurisdiction, who may examine Witnesses upon Oath, and upon due Proof, relieve the Complainant, p. 107, 108

An Indictment or Information against any Person for assaulting any Officer of the Customs or Excise, may be tried in any County. See 9 G. II. p. 692

Composition and Compounders.

The Commissioners may **Compound** for the Duties of Excise with any Retailer of Exciseable Liquors, p. 14, 39

Lord Treasurer, &c. may make **Composition** for Debts arising on Account of Excise, Salt, Malt, or Leather, incurred before the 25th of *March*, 1701. p. 260

Power given to the Lord Treasurer to **Compound** for any Debts incurred for Customs or other Duties, for Goods clandestinely imported before the 12th of *May*, 1723. p. 540

The Commissioners of Excise have Power to **Compound** with such Victuallers who shall retail Beer and Ale within the Bills of Mortality, for any yearly Sum not less than 1*l.* nor more than 6*l.* 12 *Geor.* I. p. 546

See **Victuallers.**

Persons not paying their **Compositions**, to have no Benefit of the Act, 9 *Geor.* II. p. 648

Treasury may **Compound** Judgments on Debentures given the 11th of *May*, 1736. 9 *Geor.* II. p. 655

Comptroller.

Comptroller of Excise to keep Account of the Revenue of Excise, &c. which all Persons may see *gratis*, on default to forfeit his Office, and 100*l.* to the Informer, p. 274

Concealing.

Goods **Concealed** in any Ship coming from foreign Parts, after Report made, are forfeited, and treble the Value,

9 *Geor.* II. p. 693

Note,

A Table of the Matters

Note, *They were not forfeited by any former Law, unless Concealed after clearing of the Ship.*

Any Brewer or Victualler Concealing or conveying away any Worts privately, forfeits 20 s. for every Barrel so Concealed or conveyed away, 1 W. & M. p. 106

Concealing Prohibited or Run Goods. See Harbours, &c. of Run Goods.

Vide Forfeitures on Brewers.

Vide Forfeitures on Distillers.

Vide Forfeitures on Makers of Vinegar or Sweets, on Makers and Retailers of Cyder and Mead.

Constable.

Constable, or other ministerial Officer, refusing to go with an Officer of Excise, upon Request of the Officer, forfeits 20 l. 11 Geor. I. p. 508

Contents.

Contents of all Brewing-Vessels, &c. to be computed by two Artists; one Copy to be delivered to the Commissioners of Excise, the other to the Brewer, p. 60

Coppers.

Vide Forfeitures.

Vide Notice.

Vide Officers.

Vide Brewing and Distilling-Vessels.

Copies of Charges made by Officers.

Officers to leave Copies of their Charges; but no Penalty by the first Acts, p. 9, 34

Copies to be left within a Week after Common Brewer hath or ought to have made his Entry, on Forfeiture of 40 s. p. 59

Officers are to leave with the Brewers and Retailers of Beer or Ale, Notes in Writing of their last Gages, p. 107

For neglecting or refusing to leave Copies of their Charges with Brewers, Retailers, &c. within three Days after the End of every Week, 10 l. p. 164

in the foregoing Acts.

No Officer is subject to any Penalty for not leaving a Copy of his Charges, unless such Copy be demanded by the Trader in Writing, 12 Geor. I. p. 537

Costs and Charges of Prosecuting and Defending.

Mitigation to be so as to include Officers Costs and Charges, to be allowed by Justices, p. 21, 46

Necessary Charges for Recovering, to be deducted before Distribution of Forfeitures, &c. *ibid.*

Double Costs against Appellants, on affirming first Judgment, p. 58

Double Costs either upon affirming or reversing Judgments upon Appeals, p. 75

Double Costs on Nonsuit or Verdict, for Persons sued for acting pursuant to Excise Laws, p. 26, 51

Treble Costs on Nonsuit or Verdict, for Persons sued for acting pursuant to Excise Laws, p. 223

The like when Actions are brought for any thing done in pursuance of the Act of the 11 & 12 W. III. relating to Measures, p. 243

The like if an Action is brought against any Person for any thing done in pursuance of the 8 G. I. p. 457

The like, 12 G. I. p. 544, 558

Charges of Suit to be deducted out of French Brandy, or the double Value recovered, pursuant to 1 Annæ, cap. 16. and then the Crown to have one, and the Informer the other Moiety, p. 288

Reasonable Charges to be deducted, before Overplus returned to Persons convicted of selling in false Measure, p. 241

Cyder.

Cyder Retailer defined, p. 191

The Duty, vide Rates.

Cyder sold by Retail, vide Retailer of Cyder.

Dealers in, and Persons receiving great Quantities of Cyder and Perry into their Custody, are chargeable with the 4s. Duty, if they do not make it appear to have been made of Fruit of their own Growth, or that the Duties have been before charged or paid, 4 G. I. p. 391

Cyder concealed, forfeits 40 s. a Hogshead, p. 152

Delivered to Distillers without Notice, forfeits 20 s. a Barrel, p. 185

A Table of the Matters

Relanded after shipped for Exportation, forfeits 50 l.

p. 93, 388, 389

See further Directions as to the Drawback to be allow'd for Cyder exported, 7 G. I.

p. 423

Vide Exportation.

Cyder or Perry sold to any Distiller to be used for Distillation only, is not chargeable with the Duty of 4 s. per Hogshead, imposed by the Malt Act, 3 Geor. II.

p. 570

D.

Dealers in Brandy, &c. vide Forfeitures on Dealers in Brandy, &c.

Every Person having in his Custody any Quantity of Brandy, Arrack, Rum, or Spirits, exceeding 63 Gallons, shall be deemed a Dealer in and Seller of Brandy, &c.

6 G. I. p. 404, 405

Dealers in Brandy having more than 6 Pounds of Coffee, Tea, &c. in their Custody, to be deem'd Dealers in Coffee, Tea, &c. 11 Geor. I.

p. 491

Decrease in Stock.

If there is not a sufficient Decrease in Stock to answer the Goods removed by a Permit, the Officer may seize the like Quantity of Brandy, &c. out of the Trader's Stock, who took out the Permit, 11 Geor. I.

p. 496

Debenture, vide Exportation.

Decreases of Distillers Wash.

What Proportions of Duties may, by Officers, be charged, on their finding Decreases of Distillers Wash,

p. 150, 223, 224, 323, 324

Definition.

Of a Distiller,

p. 188

Of Cyder Retailers,

p. 191

Of Sweets,

p. 207

Of Liquors preparing for Vinegar,

p. 215

Of

in the foregoing Acts.

Of Dealers in Brandy, *p. 404*
Of Made Wines or Sweets, *p. 724*

Denial of Entrance to Officers. See Title
Obstruſting.

Discharge. See **Forfeitures Discharg'd.**

Discoverers.

If in two Months, and before Conviction, a Runner of Brandy **Discovers** Two of his Accomplices, he ſhall be acquitted, and ſhall have 40*l.* for each, *p. 434*

If in three Months any other **Discover** a Runner of Brandy, &c. who ſhall after be convicted, he ſhall have 40*l.* for each, *p. 435*

Any Offender **Discovering** two or more of his Accomplices, within three Months after the Offence, and before his Conviction, ſo as two of them are convicted, to have 50*l.* and his Pardon, 9 *Geor. II.* *p. 663*

Discoverers of Perſons lurking or loitering within five Miles of the Sea, or a navigable River, with an Intent to be aiding and aſſiſting in landing or running of any prohibited or uncuſtomed Goods, and being convicted thereof, to have 20*s.* per Head, to be paid by the Commiſſioners of the Customs or Excise reſpectively, 9 *Geor. II.* *p. 676*

Discount, vide **Allowance.**

Distribution of Forfeitures, vide **Forfeitures**
how to be diſtributed.

Diſtillers.

Common **Diſtiller** is one, who hath in his Cuſtody any Materials fit for Diſtillation, and any Still containing 20 Gallons, *p. 188*

Diſtiller to draw Low-Wines from Malt Drink, without Mixture; but if mixed, to pay 12*d.* a Gallon, *p. 142*

Any Perſon may **Diſtil** for Sale any Low-Wines or Spirits from Drink brewed from *Malted* Corn or Cyder, and may rectify the ſame, though he has not ſerved an Apprenticeship to the Trade, on giving Notice to the Commiſſioners of Excise, 8 & 9 *W. III.* *p. 189, 190*

A Table of the Matters

And all Persons who have exercised the Trade of Distillation for 7 Years, or on the 25th of March, 1736. were Apprentices to the same, may follow any Trade in any City, Town, or Place, notwithstanding any Law, Grant, or Custom to the contrary, 9 G. II. p. 631

Distiller receiving into his Custody any Quantity of Cyder, must give Notice in Writing to the Officer who surveys him 48 Hours before he puts any of the Cyder into the Still; and if he neglects to give such Notice, or uses any of such Cyder, but for Distillation only, he forfeits 5 *l.* 3 G. II. p. 570

Cyder and Perry used for Distillation only, not chargeable with the Duty of 4 *s.* 3 G. II. p. 570

Vide ~~Forfeitures~~ on Dealers in Brandy, and Distillers.

Distress.

Things particularly liable to Distress, vide Brewing and Distilling Vessels.

Drawback, vide Exportation.

Any Person Exporting Spirits, &c. drawn from Malted Corn only, upon Oath made of no Mixture, and upon Certificate from the Officer of Excise, of the Quantity shipp'd, was allowed a Drawback of 3 *d.* for every Gallon so shipped off, by 7 & 8 W. III. p. 144

And by the 12 & 13 W. III. p. 249

But now all Persons Exporting Spirits drawn from British Corn only, whether malted or unmalted, without Mixture with any other Materials, are by 6 G. II. entitled to a Drawback after the Rate of 4 *l.* 18 *s.* per Tun, to be paid by the Commissioners of Excise, p. 584

And to a Bounty after the Rate of 1 *l.* 10 *s.* per Tun, 6 G. II. to be paid by the Commissioners of the Customs, *ibid.*

What Oath and Certificate is necessary to entitle the Exporter to such a Drawback and Bounty, 6 G. II. p. 585

Duties, vide Rates.

E.

Entries, vide Forfeitures.

Essentia Vine, vide Forfeitures on Common Brewers.

Evidence.

in the foregoing Acts.

Evidence.

Persons refusing to give Evidence for Discovery of Offences, &c. to forfeit 40 s. to be recovered as by
12 Car. II. p. 90

Persons refusing to give Evidence, when duly summoned, forfeit 10 l. p. 162

Two Witnesses to prove Bribery, p. 71

Evidence may be given of the Party's being an Officer, or of the keeping an Office, without proving the Commissioners Hands, p. 418

Dealers in, and Receivers of Cyder, &c. to be charged with the 4 s. Duty, if they by Evidence do not make it appear to have been made of Fruit of their own Growth; or that the Duties have before been charged or paid, p. 391

Exchequer, vide Officers.

Excise Offices.

Offices of Excise to be kept in Market-Towns, for the Traders to make their Entries, and pay their Duty, p. 7, 32, 63

Excise Offices may be kept in several Towns in *Anglesey*, though they are not Market-Towns, p. 109

Expences, vide Costs.

Exportation.

Any Person may lawfully ship off strong Ale, strong Beer, Cyder, or Mum, as Merchandize, at the usual Ports, &c. for Foreign Parts, in the Presence of a sworn Officer of Excise, in whose Limits the Ale, &c. was brewed, &c. to be spent beyond the Seas, paying only 1 s. per Tun Custom; the said Officer to certify the Quantity shipped off, and the Commissioners, &c. to repay the Excise, deducting Three Pence per Tun for the Officers Charges, p. 91, 92, 93

The same not to be relanded, or put into any other Vessel, on Penalty of 50 l. a Moiety to the King, a Moiety to the Informer, p. 93, 94

Commissioners of Customs to charge Master of the Vessel with so much Beer, &c. as the Number of Men use to spend in their Voyage, to be recovered as by the Laws of Excise, p. 94

No Part of the Excise of imported Mum to be repaid upon Exportation, p. 95

The One Shilling per Tun for Exported Beer, &c. shall be levied by Laws of Tonnage, &c. p. 94, 95

Merchants,

A Table of the Matters

Merchants, &c. **Exporting** Corn, &c. from *Berwick*, to have the same Advantages as if the Corn had been put on Ship Board from any other Port, p. 112

Corn of the Growth of *Scotland* not to be shipped at *Berwick*, on pain of Forfeiture, p. 113

Any Person may **Export** Spirits, &c. drawn from Malted Corn, upon Oath made of no Mixture, &c. and upon Certificate from the Officer of Excise, of the Quantity shipped; and shall be allowed a Drawback of 3 *d.* per Gallon, for every Gallon so shipped off, p. 144, 249

Cyder, &c. having paid the Duties, may be **Exported** on Security not to be relanded; but if relanded, that, and the Bond, are forfeited, p. 93, 388, 389

On Certificate that the Duties have been paid, Collector to give a Debenture, and the Duties to be repaid, p. 389

Such as **Export** small Quantities of Cyder, to have the like Drawback to be allowed; and in like Manner, and under the like Directions and Restrictions, as prescribed by 1 *W. & M.* p. 423

If any Foreign Goods are entered for **Exportation**, to obtain a Drawback, and are landed in the *Isle of Man*, the **Exporter** forfeits the Goods, and treble the Value of the Goods, 12 *G. I.* p. 529

And the Master of the Ship, on Board which such Goods shall be shipp'd and landed, shall be liable to the same Penalties, and Six Months Imprisonment, without Bail, 12 *G. I.* p. 530

The *Isle of Man* to be added to the Oath in all Debentures for Foreign Goods **Exported**, 12 *G. I.* p. 530

See further, Title **Drawback**.

F,

Fairs.

BEEER and Ale sold in **Fairs** by any Person who is not otherwise a common or usual Brewer, or Retailer thereof, is not subject to any Penalties, if he pays the Excise before Sale, p. 13, 14, 38, 39

Farms and **Farmers** of Excise, vide **Commissioners**.

Duties of Excise may be let to **farm** for Three Years, p. 15, 40

Persons contracting that be nominated by the Justices of the Peace in every County, &c. shall have the Refusal of any **farm**, p. 16, 41

Farmer of the Excise not capable of being nominated a Commissioner, p. 56

All

in the foregoing Acts.

All Letters Patents enabling any Farmer to be a Commissioner, or Subcommissioner, shall be void in Law, p. 58

No Farmer to act as a Justice in Matters of Excise, p. 61

Fees.

No Officer of the Excise may take fees for Bonds, or Receipts relating thereunto, upon pain to forfeit 10 s. for every such Offence, p. 77

No Person employed about the Duty of Excise, is to take any Money or Reward, but from their Majesties, upon pain of forfeiting his Office, and being incapable of executing any Office in the Revenue of Excise for the future.

See 1 W. & M. p. 109, 110

Felony.

Vide Runners.

Vide Transportation.

Foreign Liquors.

Excise upon Foreign Liquors imported, to be paid in Money upon Entry, &c. and a Warrant for Landing, on Forfeiture of the Goods, or Value, to be recovered of the Importer or Proprietor; one Moiety to the King, the other Moiety to the Informer, p. 5, 30, 72, 73

Foreign Brandy, &c. if imported in any Ship or Vessel under Fifteen Tun, forfeited, p. 256

The like if imported in Ships or Vessels under Thirty Tun, 6 G. I. p. 426

The like if imported in Ships or Vessels under Forty Tun, p. 426

Oath, &c. and Entry to be made, and Duty paid, before landing of Liquors, &c. from *Guernsey*, &c. or to be adjudged of the Growth of *France*, and to be destroyed; and Importer, &c. to forfeit, &c. p. 115

Importers, &c. of *French Brandy*, before Duty paid, &c. and their Assistants, and the Concealers after landing, forfeit the same, and double the Value; Moiety to the King, Moiety to the Informer, p. 287

Officer, &c. conniving thereat, or compounding without Licence, incapable of any Office, and forfeits 500 l. p. 288

Foreign Goods landed without Presence of an Officer, are forfeited, p. 454

If Goods brought coastwise, are unshipped before Cocket delivered to the Customer, the Master, &c. forfeits the Value, p. 453

See further, *Brandy or Coastwise*,

A Table of the Matters

Forfeitures and Penalties, how to be divided and distributed.

In the following Part of the Table relating to **Forfeitures**, there is at the End of every Paragraph, either an *a*, *b*, *c*, or *d*.

(*a*) Denotes, That three fourth Parts of the **Forfeitures** belong to the Crown, and the other fourth Part to the Informer.

(*b*) Denotes, That the **Forfeiture** is to go in Moieties between the Crown and the Informer.

(*c*) Denotes, That the **Forfeiture** is to go in Thirds, *viz.* one Third to the Crown, one Third to the Poor, and one Third to the Informer.

(*d*) Denotes, That all the **Forfeiture** is to the Crown, as it always is, when not otherwise appointed.

Seizures of Coffee, Tea, Foreign Brandy, and other Exciseable Liquors; one Third of the gross Produce arising by the Sale to the Informer, the other two Thirds, all Charges being first deducted, to the King, 12 G. I. *p.* 520

Remainder of such Sales to be paid by the Commissioners of the Customs into the Exchequer, 12 G. I. *p.* 521

By the Commissioners of the Excise, as now practised, *ibid.*

Forfeitures by the 11 G. I. one Moiety to the Crown, the other to the Informer, 11 G. I. *p.* 514

The Penalty of 500*l.* by the 11 G. I. for bribing an Officer, is in Moieties between the King and the Poor of the Parish, *p.* 516

Forfeitures by the 12 G. I. in Moieties, unless upon Seizures of Tea, Coffee, and Foreign Brandy; and in such Cases one Third of the gross Produce to the Informer, and the other two Thirds to the King, all Charges being first deducted, *p.* 520, 543

Note, The Penalty of 50*l.* by the 12 G. I. upon any Officer of the Customs, Excise, or Inland Duties, dealing in Tea, Coffee, or any exciseable Liquors, goes all to the Person who sues for it.

Forfeitures by the Pot Act, in Moieties, 12 G. I. *p.* 556

Forfeitures by the 6 G. II. in Moieties, 6 G. II. *p.* 588

Note,

in the foregoing Acts.

Note, The Penalty of 10 l. for Hawking, is in Moieties between the Informer and the Poor, 6 G. II. p. 591

The like Penalty is distributed in the same Manner by the
9 G. II. p. 619
Other Forfeitures by the 9 G. II. in Moieties, 9 G. II. p. 690

Fines and Forfeitures upon Common Brewers and Retailers.

5 l. If Common Brewer neglect to enter, (a) p. 6

10 l. More, (a) p. 31

Besides the said Penalties, Common Brewer wittingly making a false Entry, shall forfeit his Allowances for Six Months, p. 13, 38

5 l. If Inn-keeper neglect to enter, (a) p. 6

5 l. More, (a) p. 31

20 s. If Retailer neglect to enter, (a) p. 6

20 s. More, (a) p. 31

If Brewer pay not within a Week, &c. and Inn-keeper and Retailer, &c. within a Month after Entry, to pay double Duty, p. 6, 7, 31

5 l. If Brewer, Retailer, or Distiller, sell after forbid, &c. before Duty paid, and double the Value of the Goods, (a) p. 10

10 l. More, (a) p. 35

50 l. And the Vessels and Beer, &c. if Brewer or Retailer set up or alter any Tun, &c. or keep or use any Store-house, &c. without Notice, (c) p. 53, 54

50 l. On the Person in whose Possession such Tun, &c. shall be found, (c) p. 54

20 s. A Barrel, if Brewer carry out Drink at unlawful Hours, (c) p. 66

20 s. A Barrel, if Brewer or Retailer mix Drink after Gaging, or conceal Drink not Gaged, (c) p. 67, 68

Double Duty } If Retailer mix π with vi in any Vessel of Strong. } of Three Gallons, or more, (a) p. 89

5 l. A Barrel on Brewer or Compounder, and on the Person for whom, &c. if he breweth for another Brewer, without Notice to Commissioners, &c. (b) p. 69, 79

100 l. And Forfeiture of the Liquor, &c. if Brewer use any Mellasses, &c. or have above Ten Pounds found in his Custody, (b) p. 111, 230

20 l. On Servants, who shall aid or assist in using Mellasses, &c. p. 231

A Table of the Matters

- 40 s. Per Barrel, if Brewer or Victualler cleanse, &c. before the whole Guile is brewed off, (b) p. 157
- 20 l. If Brewer or Victualler refuse Gager to enter and stay in his Brew-house to see the Guile brewed off, &c. (b) p. 159
- 5 l. If Brewer or Inn-keeper, upon carrying out Drink, or after carried out, mix any Small with Strong upon the Dray, or in the Victualler's Cellar, (b) p. 160
- 5 l. If Inn-keeper or Victualler refuse Gager to enter their Cellar, and taste the Drink, (b) p. 161
- 20 l. If obstruct the Officer in searching for private Tuns and Casks, &c. (b) p. 167
- 20 s. A Barrel for the whole Guile, if Brewer refuse to declare his Length, and all to be charged Strong, (b) p. 176
- 5 l. A Barrel, if make any Increase, or found laid off after the Length declared, (b) p. 177
- 20 s. A Barrel upon the Servant concern'd in making such Increase, *ibid.*
- 100 l. If Common Brewers keep any private Pipe or Conveyance, &c. or Hole in any Tun, &c. (b) p. 180
- 50 l. If Brewer or other Person obstruct the Officer in searching for such Pipes, (b) p. 183
- 200 l. If Common Brewer set up without first giving Notice at the next Office of Excise, or keep any private Tun, &c. or alter the same, (b) p. 184
- 20 s. For every Barrel of Wash, Tilts, &c. carried out and delivered by Common Brewers to any Distiller or Vinegar-Maker, without Notice, (b) p. 185
- 20 l. If Brewer, Inn-keeper, &c. use or mix any Sugar, Honey, Foreign Grains, Guinea Pepper, *Essentia Bine*, *Coccus Indiae*, or any other unwholesome Ingredients in brewing, &c. Beer or Ale, &c. (b) p. 290
- 20 l. For using Broom, Wormwood, or any other bitter Ingredients (to serve instead of Hops) in brewing Beer or Ale for Sale. *Vide the Hop Act.*
- The infusing Broom or Wormwood after brewed and tunned, is excepted. *Vide the Hop Act.*

Forfeitures upon Dealers in, and on Buyers, Receivers, and Runners of Brandy, &c. and on Distillers.

- 5 s. A Gallon, if Distiller sell or remove Low-Wines before distilled a second Time, (b) p. 96
- 5 l. And double the Value of the Goods, if Distiller sell after forbid, &c. and before Duty paid, (a) p. 10
- a
- 10 l. More,

in the foregoing Acts.

- 10 *l.* More, (a) p. 35
- 15 *l.* If refuse to permit Gager in Day-Time or Night, in
Prefence of a Constable, to enter Distilling-house, &c. and
double the Value; and no need to prove Sale, &c. before
Duty paid, (b) p. 103
- 20 *l.* If Distiller set up, make use of, or alter any Tun,
Cask, &c. for the making of any Wash, Low-Wines, &c.
for Sale, or make use of any private Ware-house, &c. for
laying of Wash, &c. without Notice, &c. (b) p. 117, 186
- 20 *l.* and 50 *l.* On the Person in whose Possession such
Vessel shall be found, (b) p. 118, 187
- 5 *s.* A Gallon, if conceal Low-Wines or Spirits, (d) p. 118
- 5 *l.* A Barrel, if prepare any Wash, &c. before Malt
Wash, &c. be stilled off, (b) p. 143
- 20 *l.* If refuse the Gager to stay in the Still-house to see
the Still wrought off, &c. (b) p. 148
- 10 *l.* If carry out Spirits, or work Stills at unlawful
Hours, (b) *Vide Hours.* p. 151
- 20 *l.* If oppose the Officer in searching for private Tun,
Back, Cask, &c. (b) p. 167
- 100 *l.* If Distiller keep any private Pipe, Hole, or other
Conveyance, &c. from one Vessel to another, (b) p. 196
- 100 *l.* If obstruct the Officer in searching for the same, (b) p. 198
- 200 *l.* If keep any private Still, or other Vessel; or if
hinder the Officer in searching for the same, (b) p. 202, 203, 225
- The same upon the Person in whose Custody such Still
or Vessel shall be found, p. 226
- 12 *d.* Per Gallon for Low-Wines from Corn-Wash, mixed
with any other Materials, p. 142
- This, as to Brewers Wash, or Tilts, seems repealed by
12 *W. III.* p. 246
- 6 *d.* Per Gallon for Spirits from any Mixture with Li-
quor, (except common Water) p. 204
- If Retailers of Brandy, without Licence, sell it to be
drank in their Houses, they to be liable to the same Penal-
ties as Victuallers, p. 254
- All Distillers, Makers, or Sellers of, or Dealers in Bran-
dy, Arrack, Rum, Spirits, or Strong-Waters, for every
Ware-house, Store-house, Room, Shop, Cellar, Vault, or
Place, used for keeping Brandy, &c. not entered, &c. For-
feit 20 *l.* and the Brandy, &c. found therein, p. 395, 397, 398
- Such as become Distillers, Makers, or Sellers of, or Deal-
ers in Brandy, Arrack, Rum, Spirits, or Strong-Waters,
not

A Table of the Matters

not making like Entries, *Forfeit* for every Ware-house, &c. 20*l.* and the Brandy, &c. p. 397

Brandy, Arrack, Rum, Spirits, or Strong-Waters, brought into such Ware-house, &c. without giving Notice, and producing and leaving with the Officer a Certificate, is *Forfeited*, p. 397, 398

Distiller, Maker, or Seller of, or Dealer in Brandy, &c. hindering or refusing Officer or Officers to enter, &c. to take Account, or letting or hindering Officer in the executing any the Powers, in 6 G. I. *Forfeits* 50*l.* p. 400

40*s.* Per Gallon, if Brandy, &c. sold in a Place not entered, p. 402

Brandy, whether *British* or Foreign, exposed to Sale in an unenter'd Place, is *Forfeited* by 11 G. I. p. 490

Brandy, &c. exceeding a Gallon, if removed without Permit, is *Forfeited*, p. 403

Every Person having in his Custody above 63 Gallons of Brandy, to be deemed a Seller thereof, p. 404

If more than Five in Number be found passing knowingly with run Goods from the Coasts, or within 20 Miles thereof, carrying offensive Weapons, or wearing Vizard or other Disguise, and forcibly hindering, &c. Officer in seizing, &c. any Sort of run Goods, shall be deemed Runners; and being convicted of being Runners, shall be adjudged Felons, and be transported for 7 Years, p. 432

And if return before Expiration of the 7 Years, shall suffer as Felons, p. 434

Buyers or Receivers of run Goods, knowing them to be run, and convicted thereof before One Justice of the Place where run, or of the Place where found, *Forfeit* 20*l.* p. 437

Dealers in Brandy, &c. not keeping Foreign Brandy separate from *British* Spirits, *Forfeit* 10*s.* per Gallon for *British* Spirits found with Foreign Brandy, p. 440

Foreign Brandy, though less than a Gallon, received by Retailer without Permit, is *Forfeited*, p. 444

Runners and Receivers of run Goods, may be prosecuted by Action, and arrested, and held to Bail, p. 447, 448

Master bringing Goods coastwise, and unshipping them before Cocquet delivered to Customer, *Forfeits* the Value, p. 453

Increases of Brandy, &c. found after former Survey, to be deemed run, and brought in without Permit, and *Forfeited*, p. 441, 442

Any Person obstructing, &c. any Officer in seizing Brandy, whether *British* or Foreign, &c. or rescuing or destroying thereof, *Forfeits* 40*l.* p. 455

Persons

in the foregoing Acts.

Persons knowingly harbouring or concealing, or suffering to be harboured or concealed, any prohibited or run Goods, liable to Duty, forfeit the Goods, and treble the Value thereof, p. 498

Hawkers of Brandy, &c. about the Streets, or in any Boat upon the Water, or in any Place other than the Dwelling-house, forfeits 10*l.* one half to the Informer, the other to the Poor of the Parish, 6 G. II. p. 591

And for Want of Distress, shall and may be sent to the House of Correction for any time not more than Three Months, nor less than One Month, 6 G. II. p. 592

Exposing to Sale any Brandy or Spirituous Liquors, in an unenter'd Place, is deem'd Hawking, and the Person so offending forfeits 10*l.* 9 G. II. p. 616

See further, under the Title *Hawkers*.

For other Forfeitures on Runners, &c. of Goods. See *Harbouring*.

Note, The other Forfeitures on Distillers for double Duty, for Non-Entry, &c. of Low-Wines, &c. are by virtue of Clauses of Reference to the former Laws of Excise. Vide the Clauses of Reference, p. 220, 221

Forfeitures upon Makers of Vinegar, and on Makers and Retailers of, and Dealers in Cyder; and on Makers of Mead and Sweets, &c.

50*l.* If Cyder shipped for Exportation be relanded, or put into any other Ship, &c. in England, &c. (b) p. 93

40*s.* A Barrel for Vinegar, &c. or Sweets concealed, and so proportionably, &c. (b) p. 152

40*s.* A Hogshead for Cyder concealed, and so proportionably, (b) *ibid.*

5*s.* A Gallon for Mead or Metheglin concealed, (b) p. 153

15*l.* If Maker, &c. of Vinegar, Cyder, Mead, Sweets, &c. refuse Gager to enter and take Account, (b) *ibid.*

40*s.* A Barrel for Vinegar or Sweets carried out at unlawful Hours. Vide *Hours*, (b) p. 154, 216

20*s.* A Barrel, if any Maker of Cyder, &c. deliver any Wash or Cyder to any Distiller or Vinegar-maker without Notice, &c. (b) p. 185

Dealers in, and Retailers of Cyder, &c. to be charged with the 4*s.* Duty, unless they make it appear to have been made of Fruit of their own Growth, or that the Duties have been before charged or paid, p. 391

Such

A Table of the Matters

Such Dealer **Forfeits** 20*l.* if he in the Day refuses Officer to enter and take Account, p. 391

50*l.* If Sweet-Maker set up or use any private steeping Tub, Tun, &c. without Notice, &c. (b) p. 192

If a Maker of **Sweets** or Made Wines for Sale shall make use of any Room for making or keeping of such Liquors, without Notice, he **Forfeits** 20*l.* 10 G. II. p. 725

And no Person shall sell **Made Wines** to be drank in their Houses, without a Licence from Two Justices of the Peace, 10 G. II. p. 734

10*s.* Per Gallon, if Sweet-Maker send out, or Vintner receive Sweets without Certificate, and the Sweets and Casks, p. 415, 416

50*l.* If Vinegar-Maker receive Liquor in, or deliver Vinegar out at unlawful Hours. *Vide* Hours, (b) p. 216

20*l.* If Vinegar-Maker take in Liquors and mix them with other Liquors before he shews them to the Officer, (b) p. 217

50*l.* If Vinegar-Maker keep a private Store-house, Cellar, &c. (b) p. 218

Note, The other *Forfeitures* against Makers of Vinegar and Sweets, &c. for double Duty, and for Non-Entry, &c. are by virtue of *Clauses of Reference* to the Statute of 12 Car. II. and other Laws of Excise. For which *Clauses of Reference*, vide p. 220, 221

Forfeitures on Foreign Liquors and Commodities,
vide *Foreign Liquors and Commodities*.

Forfeitures on Officers.

40*s.* If Officer neglect to leave with Brewer or Retailer weekly, a Copy of his Return, or Notes of his last Gage, (a) p. 59

10*l.* For not keeping Office on Market-Day in Market-Town on usual Hours, &c. p. 64

10*l.* If receive a Bribe, (c) p. 71

10*s.* If take any Fee or Reward for any Bond, p. 77

10*s.* For every Gallon of Low-Wines falsely charged, as made from malted Corn, and **Forfeiture** of Office, (b) p. 143

10*l.* If Officer within 3 Days after the End of every Week, neglect to leave with the Brewer or Retailer a Copy of the Charges made in such Week, or charge more than such Copy contains, to be recovered by Action, &c. (b) p. 164

40*s.* If Gager refuse to leave with the Common Brewer a Note in Writing, containing the Inches and Tenths of the Backs, and Wants of Inches, &c. (b) p. 170, 171

Officers

in the foregoing Acts.

Officers of Customs or Excise that connive at clandestine Importation of *French Brandy*, or conceal the same, &c. or compound without Licence, are made incapable of any Office in the Revenue, and *Forfeit* 500 l. (b) p. 288

Any Officer of the Customs who shall neglect to seize and prosecute any Vessel, Horses, or Carriage, which shall be forfeited, for every Neglect of his Duty therein *Forfeits* 50 l. 6 G. II. p. 587

If any Officer of the Customs, Excise, or Inland Duties, shall deal in any Tea, Coffee, Brandy, or other Exciseable Liquors, he shall lose his Employment, and *Forfeit* 50 l. to any Person who shall sue for the same, 12 G. I. p. 523

For other Particular *Forfeitures* on Officers, see Title Officers.

Forfeitures on Officers for taking Bribes, &c. See Bribes.

Forfeitures on Witnesses, vide Evidence.

Forfeitures how to be recovered.

Forfeitures upon the Acts of Excise, 12 Car. II. for Offences committed within the Limits of the chief Office of Excise in *London*, to be adjudged by the chief Commissioners of Excise, (or Commissioners of Appeals in Cases of Appeal) and not otherwise, p. 18, 43

Committed in any other County or Place, to be adjudged by Two or more Justices of the Peace near residing to the Place of the Fact; and in case of their Neglect by the Space of Fourteen Days, then by the Sub-Commissioners appointed for such County or Place, *ibid.*

Some of the Offences against 15 Car. II. to be proved by Two Witnesses, and heard, &c. by Two Justices, or chief Magistrate of the Place where committed, p. 71

Forfeitures for Offences against the Acts 15 & 22 Car. II. for which no particular Remedy is thereby appointed, shall be recovered by Action of Debt, Bill, &c. in any Court of Record within the proper County, p. 78, 88

Forfeitures upon the Acts of 1, 3, 4, 5, & 7 W. III. to be recovered as by the former Acts, p. 94, 119, 129, 203, 295, 296

Forfeitures upon the several Acts made since, to be recovered as above, or by Information in the Courts at *Westminster*, p. 168, 188, 203, 222, 252, 393, 405

Forfeitures may be mitigated, vide Mitigation.

Forfeitures adjudged, how to be levied, p. 20, 45, 89

Note, The 40 l. Penalty for obstructing, &c. in seizing Brandy, &c. by 8 G. I. cannot by that Act be sued for before Justices. The

A Table of the Matters

The 20^l. Penalty by 8 G. I. for knowingly buying or receiving run Goods, may be recovered before One Justice of the Place where the Offence is committed, or the Offender is found,

p. 437, 438

Brandy, &c. and Spirits, as well *British* as Foreign, if declared by any Act to be forfeited, may be seized by any Officer of the Customs or Excise,

p. 454

Fines, Penalties, and forfeitures, relating to the Duty upon *Sweets* or *Made Wines*, may be levied and mitigated as any other Fine or Forfeiture may be recovered or mitigated by any other Law of Excise; one Moiety to the King, the other to the Informer,

p. 727

Fines, Penalties, and forfeitures, relating to the Duties upon distill'd spirituous Liquors, sold in less Quantity than Two Gallons, may be levied and mitigated as any other Fine or Forfeiture may be recovered or mitigated by any other Law of Excise, one Moiety to the King, the other to the Informer,

p. 602, 728

Vide *Specifick Forfeitures*.

Forfeitures by *Witnesses*, vide *Evidence*.

Forfeitures for lending *Brewing-Vessels*, vide *Brewing-Vessels*.

Forfeitures by *Retailers* of all Sorts, vide *Forfeitures* on *Common Brewers* and *Retailers*.

Forfeitures discharged.

Penalties incurred by clandestine running of Goods, by concealing or receiving run Goods, for making false Reports, by breaking Bulk before making such Reports, &c.

9 G. II. p. 636

Such Offenders may plead the 9 G. II. paying only 1 s. 4 d. for entering such Plea, 9 G. II.

p. 39

But must stop all Proceedings against any Officers, &c. before such Plea can be admitted; and if any Suit is commenced afterwards, the Officer, &c. shall recover Costs,

9 G. II. p. 641-2

And Persons who shall take, receive, or be intitled to the Benefit of the Act of the 9 G. II. committing any of the Offences discharged by that Act, after 27 April, 1736. may be prosecuted both for the new and all former Offences,

p. 644

No Judgement for Money levied, nor the Informer's Part of such Judgement, till he is paid his full Costs, is discharged by the 9 G. II.

p. 645

Gagers.

G.

Gagers.

WHat shall be Proof of a Person's being an Officer or Gager, see 6 G. I. p. 418

What shall be Proof of a Gager's Commission, see 11 G. I. p. 511

Gager may enter Brew-house and Distil-house to Gage, as well by Night as by Day; if by Night, in the Presence of a Constable, &c. p. 8, 33

Gagers to take Account of Beer, Ale, Strong-Water, &c. and to make Return thereof in Writing to Commissioners, &c. p. 8, 9, 33, 34

Gager to leave a true Copy of such Return in Writing, under his Hand, with Brewer, &c. and such Return to be a Charge on Brewer, &c. p. 9, 34

If Brewer, &c. refuse to permit Gager to enter or gage, &c. Gager may forbid Brewer, &c. to sell, &c. p. 9, 10, 34, 35

Gager to gage and keep an Account of the Liquors, &c. made by Distillers; and in case he finds any other Materials mix'd with Malt-Drink, shall charge the Low-Wines drawn from the Drink so mixed, with the Duty of 12 d. per Gallon, p. 142

Gager may enter the Distilling-house of any Distiller, and take Account of Materials fit for, or preparing for Distillation; may take off the Head of any Still not at work, to see what Materials it is charged with; and if at work, may stay in the Distilling-house till wrought off, &c. p. 147

Gager to gage all Materials prepared for Distillation: If shall miss any Wash prepared from Corn, &c. which he found within Twenty four Hours before, may charge Distiller with so much Low-Wines, &c. p. 149

Gager may enter and stay in the Brew-house to see the whole Guile brewed off, cleansed, and carried out, p. 158

Gager may taste Drink upon any Brewer's Dray; enter the Cellars, &c. of Inn-keeper or Victualler, that take Drink of a Brewer, and taste the Drink, p. 160

Gager shall, within Three Days after every Week, leave with the Brewer or Retailer, or their Servants, a true Copy of every Charge made by him in such Week; and in case of Refusal, or if he shall charge any Brewer or Retailer, &c. more than such Copy contains, forfeits 10 l. p. 164

A Table of the Matters

Provided, That no **Gager**, leaving such Copy of his Charges, as above directed, shall be liable to any of the Penalties by the former Acts imposed, for not leaving Notes of their last Gages, p. 165

Gager, in the Day-time, and in the Presence of a Constable, may break open the Door or House in the Possession of any Brewer or Distiller, &c. to search for private Backs, Tuns, &c. and break up the Ground, and follow any Pipe, and break open the Door or House in the Possession of any other Person into which the same shall lead; making good the House or Ground so broken up,

p. 166, 181, 197, 202

Gagers Power doth not determine by the Death or Removal of Commissioners who signed his Commission, p. 168

40s. If **Gager**, upon Demand, don't leave Notes of all his Gages, and of the Inches, and Tenths, and Wants of Tuns, to be recovered in the Courts of *Westminster*, p. 171

Gager suspecting any private Stills, &c. and making Affidavit before a Justice, &c. setting forth the Grounds of his Suspicion; then, by Warrant from some Justice, directed to Officer of Excise, he, in Presence of a Constable, may break open the Door where, &c. and seize the Vessels, Spirits, &c. found there, and keep them in the Place where found; and if not claimed in Twenty Days after Seizure by the Owner, then forfeited, and to be sold at the next general Day of Sale, after the Expiration of the Twenty Days; a Moiety to the King, a Moiety to the Informer: If claimed, 200 l. for each Still, &c. p. 199

Owner, or Person, in whose Custody such private Still, &c. is found, forfeits 200 l. p. 226

Gager shall keep an Account of all Mellasses Wash in Distillers Hands; and upon Decrease thereof, charge so much Low-Wines as one fourth Part of the Wash shall amount to; and charge him with so much Proof-Spirits as two Thirds of the Low-Wines so charged shall amount unto, p. 223

Gager may charge one Fourth of Low-Wines from Decrease of Malt Wash, and three Fifths of Spirits from such Low-Wines; and one Fifth of Low-Wines from Decrease of Cyder or Perry Wash; and one half of Spirits from such Low-Wines, p. 323, 324

Gager's Power, &c. not lessened by the Clause above,

p. 325.

Vide Officers.

Vide Bribes.

General

in the foregoing Acts.

General Issue.

The special Matter may be given in Evidence on pleading the General Issue; p. 25, 50, 222, 242, 420, 457, 543, 557, 714

Note, The Act of the 10 G. II. p. 727. is general; and any Person sued for any thing done in pursuance of that Act, or any other Act now in force relating to the Duties of Excise, may plead the General Issue, and give the respective Acts in Evidence.

Guernsey Island, vide Islands.

H.

Harbouring of Run Goods.

A Person may be convicted of buying or receiving Run Goods, knowing them to be such, before one or more Justices of the Peace of the County, &c. where the Offence was committed, or the Offender found, p. 437

All Persons knowingly Harbouring and concealing, or suffering to be Harboured and concealed, any Prohibited or Run Goods liable to Duties, forfeit the Goods, and treble the Value, 11 G. I. p. 498

Prohibited or Run Goods offer'd to Sale, or if they shall be pretended to have been Run Goods by the Person offering them to Sale, such Goods are forfeited, and may be seized, 11 G. I. p. 500

And the Person offering such Goods to Sale, forfeits the Goods, and treble the Value, 11 G. I. p. 503

Such Goods may be seized from the Buyer, 11 G. I. p. 503

The Buyer of Prohibited or Run Goods, knowing of them to be so, forfeits treble the Value, 11 G. I. p. 504

If Prosecution be not commenced within one Month, and carried on for determining the same, the Warehouse-keeper where such Goods are lodg'd, may prosecute for the Forfeiture of such Goods, 11 G. I. p. 507

Both Buyer and Seller not to be prosecuted for the same Goods, 11 G. I. p. 505

Any Person keeping a Tavern, or any Ale-house, &c. who shall knowingly receive, Harbour, or entertain any

A Table of the Matters

Person who shall have been guilty of any Offence against any of the Laws of the Customs or Excise, against whom Process has issued, forfeits 100 *l.* 9 G. II. p. 700

Hawkers of Brandy, &c. vide Forfeitures on Dealers in Brandy, &c.

If any Hawker, Pedlar, Petty Chapman, or other Person, going from Town to Town, shall offer to Sale any Brandy, &c. with or without a Permit, the Person to whom such Tea, &c. is offer'd to Sale, may seize it, &c. and bring the Person so offering such Goods to Sale before a Justice of the Peace, to be by him committed to Prison, 9 G. II. p. 679

Hawkers of Spirituous Liquors. See Retailers of Spirituous Liquors.

Hiding, vide Forfeitures.

Hindering, vide Obstructing.

Hole, vide Pipe.

Horses.

Horses and Carriages used in Running, may be proceeded against before Two Justices, 8 G. I. p. 451

Horses, &c. found passing within 5 Miles from the Sea-Coasts, or from any navigable River, with more than 6 lb. of Tea, or Brandy, or other Spirits, exceeding 5 Gallons, are forfeited, 9 G. II. p. 664, 668

Hours.

No Common Brewer of Beer or Ale, shall sell, deliver, or carry out any Beer or Ale to his Customers, but between the Hours following, *viz.* from *Lady-day* to *Michaelmas*, between Three in the Morning, and Nine at Night; and from *Michaelmas* to *Lady-day*, from Five in the Morning, till Seven at Night; on Forfeiture of 20 s. the Barrel, for every Barrel carried out at other Times, p. 65, 66

in the foregoing Acts.

No Distiller or Maker of Low-Wines, &c. shall distil or carry out Low-Wines, or Spirits, &c. unless within the Time following, *viz.* from *Michaelmas* to *Lady-day*, between Five in the Morning, and Eight at Night; and from *Lady-day* to *Michaelmas*, between Three in the Morning, and Nine at Night; upon the Forfeiture of 10 *l.* for every Offence, p. 151

No Maker of Vinegar or Sweets, shall sell, deliver, or carry out any Vinegar or Sweets, &c. unless at such Times as are next above-mentioned, on Forfeiture of 40 *s.* a Barrel, p. 154, 155

No Vinegar-maker shall receive Liquors, &c. proper for Vinegar, nor deliver out Vinegar in Casks without Notice to the Gager, unless from *Michaelmas* to *Lady-day*, between Seven in the Morning, and Five at Night; and from *Lady-day* to *Michaelmas*, between Five in the Morning, and Seven at Night, on Forfeiture of 50 *l.* p. 216, 217

If any Common Brewer, or Maker of Cyder, shall deliver any Wash, Tilts, Ale, &c. to any Distiller or Vinegar-Maker, without first giving Notice to the Gager, such Person shall forfeit 20 *s.* for every Barrel so deliver'd without Notice, p. 183

Office Hours, *vide* Office, *vide* Notice.

Hovering.

All Vessels whatsoever arriving from Foreign Parts, with 6 lb. of Tea on Board, or any Foreign Brandy, &c. in Casks under 60 Gallons, (except for the Use of the Seamen then on Board, not exceeding Two Gallons for each Seaman) which shall be found at Anchor, or Hovering within the Limits of any Port, or within Two Leagues of the Shore, or discover'd to have been within the Limits of any Port, and not proceeding on her Voyage, (unless in case of Necessity) such Tea, Brandy, &c. is forfeited, whether Bulk shall have been broken or not, 9 G. II. p. 685, 686

I.

Jersey Island, *vide* { Islands.
Rates.

Imported Liquors, *vide* Foreign.

d 3

Imperi.

A Table of the Matters

Imprisonment.

Party against whom Judgement is past, not having Goods sufficient for Distress, to be Imprisoned till Satisfaction be made, p. 20, 45, 72

Persons convicted of Bribery, to suffer Three Months Imprisonment, p. 72

Brewers Servant concerned in making an Increase, or laying off, Three Months Imprisonment, p. 177

Brewers Servant assisting in using or conveying Mellasses, Three Months Imprisonment, p. 231

Justices Power to commit to Prison in other Cases.

See 9 G. II. p. 657, 677, 679

Increase of Beer or Ale.

Increase made of any Guile of Beer or Ale, after the Length declared, forfeits 5*l.* a Barrel; and the Servant of such Brewer, who was concerned, &c. shall forfeit 20*s.* a Barrel, &c. or, in Default, Three Months Imprisonment, p. 177

Brewer not to avoid these Penalties, by proving such Increase made by strong Beer left in the Brew-house of a former Guile, unless he proves that it was done in the Sight of a Gager, *ibid.*

Increases of Brandy, &c.

Increases of Brandy, &c. found after former Survey, to be deemed Run, and brought in without Permit, and forfeited, p. 441, 442

If any Retailer shall Increase his Stock of Spirituous Liquors, after an Account has been taken by the Officer, by the Addition of any Water, or other Liquors, he shall forfeit 40*s.* for every Gallon of Liquor so mixed,

9 G. II. p. 609, 610

Informations and Informers.

All Differences, &c. about paying Duties of Excise, to be heard in the proper County, p. 76

Penalties,

in the foregoing Acts.

Penalties, &c. for Offences against 15 Car. II. for which no Remedy by the said Act is ordained, may be recovered, &c. by Action, &c. in any Court of Record within the County, City, or Corporation, where the Offence shall be committed; or by such other Ways, &c. as by the said former Act is directed, p. 78

Informations against Brewers, Distillers, &c. not to be prosecuted, unless exhibited within Three Months after Offence committed, and Notice thereof to be given within a Week after its being exhibited, p. 110, 253

Informations upon the 11 W. III. for ascertaining the Measures for retailing Ale and Beer, to be brought within Thirty Days after Offence committed, p. 241

Informations and Proceedings, pursuant to the Excise Acts, whether before the Commissioners or the Justices, may be in *English*, p. 417

Informations for the 20 l. Penalty, for buying or receiving run Goods, may be laid before and heard by One Justice of the Peace, either where the Offence is committed, or where the Offender is found, p. 438

No Information to be filed in the Courts of *Westminster* or *Edinburgh*, for the Recovery of any Penalty by the Laws of the Customs or Excise, unless entered in the Attorney General's Name, or the Name of some Officer of the Revenue, 12 G. I. p. 534

And if the Information is not so entered, all Proceedings are void, 12 G. I. p. 536

The Informers of Persons loitering within 5 Miles of the Sea, or a navigable River, to have 20 s. *per* Head, to be paid by the Commissioners of the Customs and Excise respectively, 9 G. II. p. 676

Any Person to whom any Tea hath been offer'd to Sale by any Hawker, Pedlar, or petty Chapman, going from Town to Town, with any Horse, or on Foot, may stop the same, and prosecute in his own Name, and shall be intitled to one Third of the Produce, 9 G. II. p. 680

Any Person assaulting any Officer of the Customs or Excise, may be prosecuted by Indictment or Information, in any County in *England*, 9 G. II. p. 692

Inn-keeper, *vide* Fines and Forfeitures on Common Brewers.

A Table of the Matters

Islands of Jersey, Guernsey, &c.

Brandy, &c. brought from any of the said Islands, shall, upon due Entry, and before Landing, pay 8 s. per Gallon,

p. 114

Continued by 12 W. III.

p. 251

All other Exciseable Liquors brought thence (except Beer, Ale, and Mum) to pay the like Duties as are charged on the like Liquors made in *England*,

p. 114

Continued by 12 W. III.

p. 251

Before Landing, Oath to be made, that they are of the Growth, &c. of one of the said Islands, and not made from, or mixed with Foreign Liquors or Materials,

p. 114, 115, 310, 382

Continued by 12 W. III.

p. 251

But if landed before such Entry, Oath, and Payment, shall be taken to be of the Growth of *France*, and shall be destroyed,

p. 115

Spirits and other Liquors brought from the said Islands, to be charged as by the former Acts,

p. 155, 251, 207

The Inhabitants of the said Islands, with and under Certificates and Oaths, &c. may import Goods, &c. of the Growth, &c. of the said Islands, without paying any Duties, other than and except such Excise and other Duty as now is, or hereafter, for the time being, shall be due for the like Goods of the Growth, &c. of *Great Britain*,

p. 382, 383

Bonds already given, on having imported such Goods, are by the said Act discharged,

p. 382

But not to exempt Foreign Goods imported into and from the said Islands, from the Duties of such Foreign Goods,

p. 383

No Commodities whatsoever, except of the Growth of the *Isle of Man*, to be brought from thence into *Great Britain*, upon pain of forfeiting the Goods, Vessel, &c. whether Bulk be broke or not, 12 G. I.

p. 527

Any Person carrying such Goods on Shore from such Vessel, or aiding and assisting, forfeits 100 l. or Six Months Imprisonment, 12 G. I.

p. 529

See more under the Title *Exportation*.

Jurisdiction of Justices, vide Justices, vide Forfeitures how to be recovered.

Issue

in the foregoing Acts.

Issue General, vide General Issue.

Justices of the Peace.

Forfeitures and Offences, &c. within any City, Town, or Place, &c. (other than within the Limits of the chief Office) shall be heard by Two Justices residing near to the Place where, &c. p. 18, 43, 106

Some of the Offences against 15 Car. II. to be heard, &c. by Two Justices, or by the chief Magistrate of the Place where committed, p. 71

Justices to certify the taking of the Oaths at the next Quarter-Sessions, p. 24, 49

No Commissioner or Farmer of the Excise, nor any Brewer or Inn-keeper, to be capable of acting as a Justice of Peace in Matters of Excise, p. 61

Justices of Peace, in their several Divisions, to meet once a Month, to determine Matters of Excise, p. 77

One or more Justices may determine Forfeitures on 11 W. III. touching Measures of Beer and Ale, p. 240

Justices, &c. at the Quarter-Sessions, to give the Matters contained in the said Act for ascertaining the Measures for retailing Ale and Beer, in Charge to the Grand Jury, &c. p. 243

Justices, &c. to have the same Power over Retailers of Brandy, as over Victuallers, &c. p. 254

Justices, &c. required to hear and determine Complaints of Overcharges, p. 107

On Oath of Suspicion of keeping private Still, &c. One or more Justices, &c. may empower Gager in the Day-time, and in the Presence of a Constable, to break open Doors, and to search for, and seize private Stills, &c. p. 200

Seizures of Brandy, &c. out of the Limits of the chief Office of Excise, may, in a summary Way, be proceeded upon before Two or more Justices of the Place where, &c. p. 406

How to proceed on Seizures of Brandy, &c. not claimed in Twenty Days, p. 410

Sweets sent out and received without Certificate, may be seized and proceeded upon in like Manner, p. 416

One Justice of Peace where the Offence is committed, or where the Offender is found, may convict of the 20 l. Penalty, for knowingly buying or receiving run Goods, p. 438

A Table of the Matters

Seizures of Vessels of Fifteen Tons, or under, and of Horses, &c. employed in Running or Relanding, may be determined by Two or more Justices, and no Appeal or *Certiorari*, p. 450

On Seizures in London or Westminster, Two or more Justices of London and Westminster have like Power as Two Justices of any other County have, p. 452

Justices of the Peace have Power to administer an Oath to such Persons as they shall think proper, to view any Seizures made, and to return the Value, 12 G. I. p. 526

Any One or more Justices, on an Information upon Oath, that Three or more Persons are assembled and arm'd, to assist in the clandestine running of Goods, may grant his Warrant to any Constable whatsoever, and may commit them to Goal, without Bail, 9 G. II. p. 654, 655, 656

Their Power with respect to Persons loitering within Five Miles of the Sea, or a navigable River, 9 G. II. 674

May commit Hawkers, Pedlars, &c. offering Tea or Spirits to Sale, with or without a Permit, 9 G. II. p. 678

Vide Appeals.

Judgement.

The Method of proceeding to Judgement by Commissioners and Justices, &c.

Upon Complaint or Information to summon the Defendant; upon Appearance or Contempt, to examine the Fact upon Oath, and to give Judgement, to issue Warrant to levy Forfeitures on Goods of Offenders; and, if not redeemed within Fourteen Days, to sell them; if not sufficient Distress, to imprison the Party till Satisfaction made, p. 19, 20, 44, 45

Note, *The first Warrant must be returned, that no sufficient Distress, before a second Warrant issue to take the Body.*

The two first Excise Acts, which create the Jurisdiction of Justices of the Peace in Causes relating to the Excise, do not give any Appeal from the Judgement of Two or more Justices, p. 19, 44

The Judgements of either the Commissioners, or of Two or more Justices of the Peace, about Brandy, &c. pursuant to 6 *Geor. I.* not liable to any Appeal, p. 412, 417

The Judgements of Two or more Justices, pursuant to 8 *Geor. I.* about Seizures of Vessels of Fifteen Tons, or under,

in the foregoing Acts.

under, or of Horses, Carts, &c. employed, &c. in running, &c. Brandy, &c. not liable to any Appeal, p. 450

A Judgement may be entered by Default, and Execution awarded against the Body of any Person in Prison, on an Information relating to the Customs, Excise, or Salt, who shall not plead by the Space of one Term, and against his Estate, Real and Personal, for such Sums as shall be recover'd against him, though the Person continues in Prison, 12 G. I. p. 531

Judicature.

After the 24th of June, 1728. all Complaints and Informations may be heard and determined by any Three or more of the Commissioners of Excise, 1 G. II. p. 564

A Doubt which had arisen touching the Method of recovering, levying, and mitigating the Penalties imposed by the 9 G. II. explained by the Act of the 10 G. II. p. 728

Length Declar'd.

Every Common Brewer, or his Servant, is requir'd upon every Guile to Declare how much Strong and how much Small he intends to make of such Guile, before any Part of such Guile is cleansed, on pain to have the whole Guile charged as Strong, and to forfeit 20 s. for every Barrel contain'd in such Guile, 8 & 9 W. III. p. 176

And if there shall be any Increase of Strong after the Length Declared, or any Part laid off, the Brewer forfeits 5 l. and his Servant 20 s. for every Barrel so increased or laid off, p. 177

Licence.

No Person shall sell Brandy or Spirits by Retail, to be drank in their Houses, without Licence, 12 & 13 W. III. p. 254

Licence or Permission must be taken out by all Victuallers retailing Beer or Ale in the Cities of London or Westminster, or the Weekly Bills of Mortality, to be granted by the Commissioners of Excise, 12 G. I. p. 546

No Person shall retail Brandy, or other distill'd spirituous Liquors, in any less Quantity than Two Gallons, without a Licence, 9 G. II. p. 595

Such Licence to be granted to such only as keep Victualling-houses, Inns, Coffee-houses, Ale-houses, or Brandy-shops, 9 G. II. p. 612

No

A Table of the Matters

No such Licence shall enable such Person to sell Spirituous Liquors, unless first Licensed by Two Justices of the Peace, p. 629

No Person shall sell *Made Wines*, unless first Licensed by Two Justices of the Peace, 10 G. II. p. 734

Such Licence to be granted to such Persons only as keep Victualling-houses, Inns, Coffee-houses, or Ale-houses, p. 735

See further, *Victuallers*.

Limits of the Chief Office of Excise.

All Parts of the Cities of *London* and *Westminster*; and Borough of *Southwark*, and the several Suburbs thereof, and Parishes within the Weekly Bills, p. 24, 49

The Commissioners Power to grant Licences for the retailing of Spirituous Liquors extended to the Limits of the Penny Post, 9 G. II. p. 596

By the 10 G. II. No Persons shall sell *Made Wines*, to be drank in their Houses, unless first Licensed by Two Justices of the Peace, p. 734

But no Licence shall be granted for the retailing of any *Made Wines*, but to such Persons only as shall keep publick Victualling-houses, Inns, Coffee-houses, or Ale-houses, p. 735

Vide Office.

Limitation of Time.

Actions for lending Brewing-Vessels, to be brought within Six Months, p. 87

The like for Brewer using Mellasses in his Drink, p. 112

Informations before Commissioners or Justices, to be within Three Months, p. 110, 253

Vide Hours.

Vide Informations.

Liquors Exciseable.

Liquors preparing for Vinegar, what shall be deemed such, p. 215, 216

Liquors Exciseable, what they are, and what the Duties upon each, vide Rates.

No

in the foregoing Acts.

No Exciseable Liquors (except Beer) coming by Coast-Cocquet, to be landed without Entry, on Forfeiture of the Value,

p. 73

Liquors Spirituous.

See Retailers of Spirituous Liquors.

Low-Wines, vide Certificates, vide Forfeitures on Distillers, vide Rates, vide Spirits.

M.

Man.

Isle of Man. See Islands.

Materials.

Officer may take an Account of such as are preparing for Distillation, and may take off the Head of any Still (if not at work) to see what Materials it is charg'd with,

p. 147

Mead or Metheglin, vide Rates.

The Excise paid by the Maker, p. 128, 129
Makers of Mead, &c. forfeit 5 s. for every Gallon concealed,

p. 153

Vide Rates on Mead.

Vide Forfeitures on Makers, &c. of Mead, &c.

Measure.

Thirty six Gallons, according to the Ale-Quart in the Exchequer, shall be returned for a Barrel of Beer; and Thirty two such Gallons for a Barrel of Ale in London, and within the Bills of Mortality,

p. 10, 11, 36, 99

Barrel of Beer or Ale, out of the Bills of Mortality, to be Thirty four Gallons,

p. 97

Every

A Table of the Matters

Every round Bushel Eighteen Inches and a half wide throughout, and Eight Inches deep, to be esteemed a legal Winchester Bushel, p. 192

Thirty four Gallons shall be returned for a Barrel of Vinegar throughout the whole Kingdom, p. 219

After 24 June, 1700. all Inn-keepers shall sell Ale and Beer by a full Ale-Quart or Ale-Pint, according to the Standard, in a Vessel marked, &c. and not in any other, on Forfeiture of a Sum not above 40 s. nor under 10 s. p. 233

If Inn-keeper, &c. sell Ale, &c. in a Vessel not marked, or refuse to give an Account of the Number of Quarts, &c. he demands in his Reckoning, on Nonpayment, shall not detain the Goods of the Guests, but left to his Action, p. 235

After 24 June, 1700. the Mayor, or chief Officer of each City, &c. shall cause all Ale-Quarts, and Ale-Pints, made of Wood, Earth, &c. that shall be brought to be measured with the Standard in his Custody, to be marked with W. R. and a Crown, and to take but One Farthing for stamping each Measure. p. 236

If Mayor, &c. neglect his Duty herein, forfeit 5 l. &c. p. 240

If Retailer sells Drink, to be spent out of his House, and Measures by the Standard, though carried out in Vessels not marked, no Penalty, p. 241

One Moiety of the Penalties, &c. to the Poor, the other Moiety to the Informer, p. 240

Note, The Measures of Wine are ascertained by 5 Annæ, cap. 27. sect. 17. p. 646

By the 1st of Richard III. cap. 13. Thirty one Gallons and an half is declared to be the Measure of a Barrel of Wine. See the First Volume of the Statutes at large, the last Edition, p. 646

Mellasses.

No Mellasses, coarse Sugar, Honey, &c. to be used in Brewing, &c. on Forfeiture of the Liquor, &c. and 100 l. Moiety to the King, Moiety to the Informer, p. 111

Common Brewer, for having in his Custody above Ten Pounds of Mellasses, forfeits 100 l. p. 230

The Servant assisting in using Mellasses, &c. forfeits 20 l. and in Default of Payment, Three Months Imprisonment, 10 & 11 W. III. p. 231

Any

in the foregoing Acts.

Any Common Brewer or Retailer using any Mixture of Sugar, Honey, Foreign Grains, *Guinea Pepper*, *Essentia Bine*, *Coculus Indiae*, or any unwholesome Ingredient whatsoever, forfeits 20 *l.* by 1 *Ann.* p. 290

And any Common Brewer or Retailer, using in brewing any Beer or Ale any other bitter Ingredient, (to serve instead of Hops) forfeits 20 *l.* by 9 *Ann. cap. 12. sect. 24.*

Mellasses Wash decreased, Gager may charge a Fourth into Low-Wines, and such Low-Wines, Two Thirds into Spirits, p. 223

Mis-entry.

No Brewer shall be prosecuted for *Mis-entry*, &c. if within a Week after he shall rectify his Entry by the Gager's Return, or otherwise discharge himself, p. 60

See more,

p. 104, 105

Mitigation.

Fines and Forfeitures may be Mitigated, p. 20, 45

Mitigation not to be less than double the Value of the Duty, besides Costs, to be allowed by Justices, &c. p. 21, 46

Mixtures.

Brewer, &c. converting of Small Drink into Strong by Mixture, after the Gage taken, without Notice to a Gager, forfeits 20 *s.* a Barrel, p. 67, 68

If Retailer, after Receipt from Brewer, Mixeth Beer, &c. of extraordinary Strength with any small Beer, &c. in a Vessel that holds Three Gallons, or more, shall forfeit double the Duty of strong Beer so Mixt, p. 89, 106

If any Common Brewer or Inn-keeper shall, upon carrying out his Drink, or on his Dray, or in any Victualler's Cellar, or other Place, Mix small Beer or Worts with Strong, he shall forfeit 5 *l.* p. 160

If any Retailer of spirituous Liquors shall by the Mixture of Water, or any other Liquor, increase his Stock after an Account taken by the Officer, he shall forfeit 40 *s.* for every Gallon so Mixed, 9 *G. II.* p. 609, 610

Strong Beer or Ale, remaining in the Brew-house, being Mixt with new small Beer, or old returned Drink, and added to a Guile of new Drink, shall be charged as new Drink, p. 178, 179

Other Mixtures. See Distillers.

Vide Forfeitures on Brewers.

Vide

A Table of the Matters

Vide Spirits.

Vide Retailers.

Hoisting, vide Obstruſting.

Sum the Duties, vide Rates.

N.

Notice.

Notice, vide Forfeitures upon Dealers in Brandy, &c. vide Mixtures.

Notice of laying an Information, vide Information.

Notice for carrying out or receiving in Liquors, vide Hours.

Brandy, Arrack, Rum, Spirits, or Strong-Waters, brought into any enter'd Ware-house, &c. without first giving Notice, and producing and leaving with the Officer a Certificate, &c. is forfeited, 6 G. I. p. 399

No Brandy, &c. shall be brought into any Store-house made use of by any Retailer of such Liquors, without Notice to the Officer, 9 G. II. p. 607

Any Distiller who shall receive into his Custody any Quantity of Cyder or Perry, must give 48 Hours Notice to the Officer, before he puts any Part of such Cyder into any Still, &c. 3 G. II. p. 571

Notice of Brew-houses, Distilling-houses, Store-houses, &c. Utensils, &c. See p. 53, 54, 105, 116, 117, 184, 186

Daths.

in the foregoing Acts.

O.

Oaths to be taken by Officers.

THE Form of the Oath to be taken by all Officers of Excise, p. 23, 48

No Person capable of acting in any Office relating to the said Duties, till he hath taken the said Oath, and other Oaths appointed by the Act for abrogating the Oaths of Supremacy and Allegiance, &c. p. 79

Certificate of taking the said Oaths to be entered with the Auditor of Excise, under Penalty of 50 *l.* a Month, p. 80

Oaths to be taken by Traders.

Oath to be taken by an Exporter of Spirits drawn from Corn, p. 144, 249, 583

Ile of Man to be added to the Oath in all Debentures for Foreign Goods exported, p. 530

Vide Justices.

Vide Officers.

Obstruſting.

Brewer or Victualler, for refusing to permit the Gager to enter, or to stay while Guile is brewing, and quietly to gage, and take an Account, and to see Drink cleaned and carried out without Mixing, and to take an Account of the Goods in the Mash-Tun, or of the Quantity of Malt, forfeits 20 *l.* p. 159

Inn-keeper or Victualler, taking Drink of Common Brewer, refusing to let the Gager enter Cellar, or taste the Drink, forfeits 5 *l.* p. 161

For the Discovery of private Backs, Tuns, and other private or concealed Vessels, or other Receptacles, and of all Drains and Pipes, &c. the Officer of Excise may in the Presence of a Constable break open the Door, &c. to search, &c. and in case any Person shall oppose, &c. such Person shall forfeit 20 *l.* p. 167

Brewer, or other Person, for Obstruſting any Officer in the due Execution of the Powers given by 8 & 9 *W. III.* forfeits 50 *l.* p. 183

Distiller, Maker, or Seller of, or Dealer in Brandy, Arrack, Rum, Spirits, or Strong-Waters, for refusing, &c. Of-
ficer

A Table of the Matters

ficer to enter, or **Obstruſting** him in executing any the Powers in 6 *Geor. I.* forfeits 30*l.* p. 400

Any Perſon, for **Obſtruſting**, &c. Officer in ſeizing Brandy, &c. or for reſcuing or deſtroying thereof, forfeits 40*l.* p. 433, 455

*Note, This 40*l.* cannot by that Act be ſued for before Juſtices.*

Every Perſon who ſhall obſtruſt an Officer in executing any of the Powers given him by the 11 *G. I.* (which are to go on Board Ships or Veſſels, and ſearch, as Custom-house Officers legally may do, and by ſpecial Warrant to ſearch any Place whatſoever for foreign imported Brandy, &c. fraudulently concealed) ſhall forfeit 100*l.* p. 489

Every Retailer of ſpirituous Liquors, who ſhall reſuſe any Officer to enter into his Ware-houſes, &c. and to take an Account, &c. or ſhall **Obſtruſt** him in the Execution of any of the Powers given him by 9 *G. II.* the Perſon ſo offending ſhall forfeit 50*l.* p. 612

Perſons forcibly **Obſtruſting** or wounding Officers, &c. or their Aſſiſtants, to be transported for any Term not exceeding 7 Years, and if he returns within the Time, to ſuffer Death, 9 *G. II.* p. 695

The Perſon **Obſtruſting** Officers of the Customs or Exciſe, on Board any Ship, forfeits 100*l.* 9 *G. II.* p. 699

Any Officer, or his Aſſiſtant, killing a Perſon **Obſtruſting** him in the Execution of his Duty, may be bailed, 9 *G. II.* p. 710, 711

See further Forfeitures on Common Brewers and Diſtillers.

Offences, where determin'd, ſee p. 17

Office.

Head Office of Exciſe to be kept in *London*, or within ten Miles thereof, p. 22, 47

London, and all Places within the Weekly Bills of Mortality, ſhall be under the immediate Management of the ſaid Head Office, p. 24, 49

Every Office of Exciſe to be kept open from Eight in the Morning, till Twelve at Noon; and from Two till Five in the Afternoon, p. 24, 25, 50

An Office of Exciſe to be kept in every Market-Town, on every Market-Day, and a Perſon to be deputed to attend it at the Hours above mentioned, &c. on pain to forfeit 10*l.* for every Neglect, p. 63, 64

in the foregoing Acts.

If no Office be kept, Party that shall come to such Market-Town, and there tender his Entry, or Payment, shall not be liable to any Penalty for such weekly or monthly Entries or Payments, as should have been made or paid on such Market-Day, p. 65

Where Offices shall be kept for making Entries, &c. in Anglesey, p. 108, 109

Office of Excise, with a sufficient Number of Commissioners, and a Comptroller, to be continued for ever. Vide the Candle Act of 9 Anne.

Evidence may be given of the actual keeping an Office of Excise, without proving the Hands of the Commissioners to the Office-Keeper's Commission, p. 418

Vide Limits of the Chief Office of Excise.

Officers, vide Commissions.

No Officer of Excise to take any Money, or other Reward, but from His Majesty, on Forfeiture of his Office, and incapable of executing any Office in Excise for the future, p. 109, 110, 288

No Person concerned in the Excise, to endeavour to persuade or dissuade any Elector in voting, to chuse a Member to serve in Parliament, on Penalty of 100 l. a Moiety to the King, a Moiety to the Informer; after Conviction, Incapacity of any Office of Trust under the King, p. 139

Officer wittingly charging Low-Wines as from Corn, knowing them not to be such, forfeits his Office, and 10 s. per Gallon, p. 143

Officers, &c. confirmed and continued, though the chief Commissioners who empowered them die, or are removed, p. 168

Officers of Exchequer, &c. making undue Preferences, &c. in Payment of Tallies, &c. to pay the Value of Debts, &c. p. 279

Officers may enter all Ware-houses, &c. used by Distillers, Makers, or Sellers of, or Dealers in Brandy, &c. p. 400

Distiller, Maker, or Seller of, or Dealer in Brandy, &c. opposing or hindering, &c. Officer in executing the Powers given by 6 Geor. I. forfeits 50 l. *ibid.*

Officers to give Certificate gratis for Brandy sold in enter'd Places, p. 403

Brandy, &c. not to be seized by any other but Officers of Customs or Excise, p. 454

A Table of the Matters

Note, In some particular Cases Power is given to other Persons to seize Brandy, &c. as in Page 500 & 503. besides the Instance undermentioned, in Page 678.

Brandy, &c. offer'd to Sale by any Hawker, Pedlar, &c. going from Town to Town, with or without a Permit, may be seized by the Person to whom it is offer'd to Sale, &c. 9 G. II. p. 678, 679

Any Person who obstructs, &c. Officer in seizing Brandy, &c. or rescues, or destroys such Brandy, &c. so seized, forfeits 40 l. p. 455

Note, This 40 l. cannot by that Act be sued for before the Commissioners or Justices.

Officers of Excise may go on Board Ships, to search for Brandy, as Officers of the Customs legally may, and may seize any Goods there found, which by any Law are declared Forfeited, 11 G. I. p. 486

Officers of the Customs and Excise may go on Board Coasting Vessels, and continue there during the Vessel's Stay in Port, 9 G. II. p. 698, 699

If any Officer of the Customs, Excise, or Inland Duties, shall deal in any Tea, Coffee, Brandy, or other exciseable Liquors, he shall lose his Employment, is render'd incapable, and shall forfeit 50 l. to be paid to any Person who shall sue for the same, p. 523

Which Forfeiture may be sued for by Action of Debt in the Courts at Westminster, or Court of Exchequer in Scotland, 12 G. I. p. 524

Officers receiving Bribes from Traders or other Persons. See Bribes.

Officers if Assaulted. See Assault.

Offences, vide Commissioners, vide Forfeitures, vide Informations, vide Justices.

Onus Probandi.

Upon whom it lies in Cases of Seizures for Nonpayment of Duties, &c. 12 G. I. p. 524

And the Proof of Entry and Payment of Duties lies on the Persons found with the Goods, 9 G. II. p. 666

Opposing,

in the foregoing Acts.

Opposing, vide Obstructing.

Overcharges.

Complaints of **Overcharges** shall be heard and determined by Commissioners of Excise or Appeals, or Justices of Peace, within whose Jurisdiction respectively Brewer, &c. shall inhabit,

p. 107

P.

Payment.

Payment, as to Excise, vide Forfeitures.

Payments into the Exchequer to be upon every *Wednesday*, not being an Holy-day, or upon the next Day in the Week that is not an Holy-day,

p. 258

And the Payments into the Exchequer, which are directed by the later Acts of Parliament, are to be made in the same Manner.

Penalties, vide Forfeitures.

Perry, vide Cyder.

Permission. See Victuallers.

Permits, vide Certificates.

Plantations in America.

Rum or Spirits of the Growth or Manufacture of the **Plantations in America**, not liable to the additional Duty of 1 s. upon every Gallon of Rum, Brandy, &c. imported, granted by 6 G. II.

p. 586

Pipes.

No Common Brewer or Distiller shall have or keep any private **Pipe** or Conveyance, &c. nor any Hole in any Tun, Back, Batch, &c. on pain to forfeit 100 l.

p. 180

A Table of the Matters.

Persons obstructing the Officer in Search for such Pipe, shall forfeit, by the 7 & 8 W. III. in case of a Brewer or Distiller, 20*l.* p. 167

In the Case of a { Brewer, 50*l.* by 8 & 9 W. III. p. 183
 { Distiller, 100*l.* 10 & 11 W. III. p. 198

If, upon Search made, no such Pipe be found, the Officer shall make good the Ground or House so broken up, p. 182, 198

Brewer may make use of any publick Pipes or Stop-Cocks, for letting his Worts out of one publick Vessel into another, p. 183

Distiller may make use of any publick Pipe, for letting Wash out of one publick Vessel into another, p. 199

Porters.

Watermen, Carmen, and other Persons, carrying of run Goods, knowing them to be so, forfeit treble the Value, &c. 9 G. II. p. 682

Powers.

Powers, Authorities, &c. in former Acts, referred to by later Acts, and indeed all the late Acts do refer to all the Powers given by any former Laws, p. 89, 106, 137, 145, 220, 247, 295, 296, 312, 321, 331, 334, 335, 356

Proceedings.

Proceedings before the Commissioners or Justices may be entered in the *English* Tongue, p. 417

In what Cases not liable to any *Certiorari*, or Appeal, p. 412, 417

Vide *Certiorari* and Appeal.

Proclamation, vide Claim.

Rum, Arrack, Spirits, &c. seized as forfeited, and no Person appearing to Claim the same within Twenty Days after such Seizure, may be condemn'd as forfeited; and see the Method prescribed for the Condemnation of such Goods, 6 G. I. p. 410, 411

Proof.

What shall be a sufficient Proof of a Gager's or Office-Keeper's Commission, 6 G. I. p. 418. 11 G. I. p. 512

Bates

in the foregoing Acts.

R.

Rates of Excise.

Rates of Excise upon several Liquors, and by what Acts they are imposed.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Strong Beer or Ale, by 12 Car. II. p. 3. —————	0	01	03
By another Act of 12 Car. II. p. 28. —————	0	01	03
By 4 W. & M. p. 126 —————	0	00	09
By 5 W. & M. p. 134 —————	0	00	09
By 4 A. p. 309 —————	0	00	09
By 8 A. p. 461 —————	0	00	03

Strong Beer per Barrel ————— 0 05 00

Small Beer, by 12 Car. II. p. 3 —————	0	00	03
By another Act, ditto. p. 28 —————	0	00	03
By 4 W. & M. p. 126 —————	0	00	03
By 5 W. & M. p. 135 —————	0	00	03
By 4 A. p. 310 —————	0	00	03
By 8 A. p. 461 —————	0	00	01

Small Beer per Barrel ————— 0 01 04

Cyder and Perry, by 12 Car. II. p. 3 —————	0	01	03
By another Act, ditto. p. 28 —————	0	01	03
By 4 W. & M. p. 128 —————	0	01	03
By 5 W. & M. p. 136 —————	0	01	03
By 4 A. p. 311 —————	0	01	03
By 8 A. p. 462 —————	0	00	05
By the Malt Act, to be paid by the first Buyer } for One Year, 3 G. II. p. 569 ————— }	0	04	00

Cyder and Perry per Hogshead ————— 0 10 08

A Table of the Matters

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Verjuice, by 7 <i>W. III. p. 167.</i> is to pay the same Duty as Cyder and Perry then paid, <i>viz.</i>	}	0	06
per Hogthead, _____			
By 8 <i>A. p. 462</i> _____		0	00
			05
Verjuice per Hogthead, _____		0	06
			08

Metheglin, or Mead, by 12 <i>Car. II. p. 4</i> _____	0	00	0 $\frac{1}{2}$
By another Act, <i>ditto. p. 29</i> _____	0	00	0 $\frac{1}{2}$
By 4 <i>W. & M. p. 128</i> _____	0	00	03
By 5 <i>W. & M. p. 137</i> _____	0	00	03
By 4 <i>A. p. 311</i> _____	0	00	03
By 8 <i>A. p. 462</i> _____	0	00	01
Mead or Metheglin per Gallon _____	0	00	11

Strong-Water, by 12 <i>Car. II. p. 4</i> _____	0	00	01
By another Act, <i>ditto. p. 29</i> _____	0	00	01
By 8 <i>A. p. 463</i> _____	0	00	01
Strong-Water per Gallon _____	0	00	03

Note, There is a Duty of 20s. chargeable upon every Gallon of distilled spirituous Liquors, in the Possession of any Retailer thereof, 9 *G. II. p. 599*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Mum imported, by 12 <i>Car. II. p. 4</i> _____	0	03	00
By another Act <i>ditto. p. 29</i> _____	0	03	00
By 4 <i>W. & M. p. 127</i> _____	0	03	00
By 5 <i>W. & M. p. 135, 136</i> _____	0	03	00
By 4 <i>A. p. 310</i> _____	0	03	00
Mum per Barrel _____	0	15	00

Mum made or imported, by the Malt-Act, for}	}	0	10	00
One Year, 3 <i>G. II. p. 559</i> _____				

Mum per Barrel, in all during that Year, _____	1	05	00
--	---	----	----

Cyder

in the foregoing Acts.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Cyder or Perry imported, by 12 Car. II. p. 4 —	0	05	00
By another Act ditto. p. 29 —	0	05	00
By 4 W. & M. p. 127 —	4	00	00
By 5 W. & M. p. 136 —	4	00	00
By 4 A. p. 310 —	4	00	00

Cyder imported *per* Ton — 12 10 00

Spirits made of Wine or Cyder imported, by {			
12 Car. II. p. 4 —	0	00	02
By another Act ditto. p. 29 —	0	00	02
By 8 A. p. 463 —	0	00	02

Spirits from Wine or Cyder imported *per* Gallon, 0 00 06

Single Brandy imported, by 12 Car. II. p. 4 —	0	00	04
By another Act ditto. p. 29 —	0	00	04
By 4 W. & M. p. 128 —	0	00	06
By 5 W. & M. p. 136 —	0	00	06
By 4 A. p. 311 —	0	02	00
By 6 G. II. p. 579 —	0	01	00

Single Brandy *per* Gallon, — 0 04 08

Double Brandy, by 12 Car. II. p. 4 —	0	00	04
By another Act, p. 29 —	0	00	04
By 4 W. & M. p. 128 —	0	01	00
By 5 W. & M. p. 136 —	0	01	00
By 4 A. p. 311 —	0	04	00
By 6 G. II. p. 579 —	0	02	00

Double Brandy *per* Gallon — 0 08 08

The additional Duty laid by the 6 G. II. is to be levied as the Duties of Excise upon Beer and Ale, and is to be paid into the Exchequer, distinct from all other Duties,
p. 580, 581

Note, Rum or Spirits of the Growth or Manufacture of His Majesty's Plantations in America, are not liable to this additional Duty by 6 G. II. p. 587

Spirits

A Table of the Matters

	l.	s.	d.
Spirits or Brandy imported from <i>Guernsey, &c.</i> } by 2 <i>W. & M.</i> p. 114. per Gallon, ————	0	08	00
Continued by 12 <i>W. III.</i> p. 251			

All other exciseable Liquors, brought from the said Islands (except Beer, Ale, and Mum) shall be charged with such and the like Duties as are chargeable on the like Liquors made in this Kingdom, p. 114

Continued by 12 *W. III.* p. 251

See further, in relation to Goods of the Produce and Manufacture of *Guernsey*, p. 382

	l.	s.	d.
Sweets, by 5 <i>A.</i> from 24 March, 1706, for 99 } Years, for every Barrel, p. 333 ————	1	16	00
Continued for Two Years longer, p. 357			

Note, The Duty of 1l. 16s. for every Barrel of Sweets, is repealed, and in Lieu thereof,

The Liquor call'd *Sweets*, or distinguish'd by the Name of *Made Wines*, is chargeable with a Duty of 12 s. for every Barrel, to be paid by the Maker, 10 *G. II.* p. 724 0 12 00

Vinegar, &c. by 10 *W. III.* p. 210. for every }
Barrel ———— 0 08 00
2 s. 4 d. Part of the said 8 s. determining 17
May, 1713. is by 4 *A.* p. 310. continued for 95
Years.

By 8 *A.* p. 463 ———— 0 00 09

Vinegar, &c. per Barrel ———— 0 08 09

Low-Wines, from foreign Materials, or any }
Mixture therewith, by 12 *W. III.* p. 246. } 0 00 04
per Gallon ————

From 24 March, 1705. for Five Years more }
per Gallon, p. 320. and for 96 Years, p. 327, } 0 00 02
328, 329. for one Year more, p. 357 ————

Low-

in the foregoing Acts.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Low-Wines, from Wash made of Malt or Corn, except Brewers Wash and Tilts, by 12 <i>W. III.</i> <i>p.</i> 246. <i>per</i> Gallon	0	00	01
Low-Wines, from Brewers Wash or Tilts, or any Mixture therewith, by 12 <i>W. III.</i> <i>p.</i> 246. <i>per</i> Gallon	0	00	01
Low-Wines, from any other <i>Engl^{ish}</i> Materials, or any Mixture therewith, by 12 <i>W. III.</i> <i>p.</i> 247. <i>per</i> Gallon	0	00	1½

The five last Duties on Low-Wines are continued by 3 & 4 *A.* from 24 March, 1706. to 24 June, 1710. and from thence, by 5 *A.* for 96 Years, *p.* 294, 310, 320, 327, 328, 329

And for One Year more,

p. 357

12 *d.* *per* Gallon for Low-Wines from Corn-Wash, mixed with any other Materials,

p. 142

6 *d.* *per* Gallon, for Spirits from any Mixture with any Liquor, (except common Water)

p. 204

Every Retailer of Beer and Ale, within the Bills of Mortality, is to pay a yearly Sum, not less than 1 *l.* nor more than 6 *l.* as a Composition for a Permission to sell, 12 *G. I.*

p. 546

Receivers of Cyder and Perry

Are chargeable with the Duty of 4 *s.* upon all Cyder and Perry by them received, unless they make it appear, either that such Cyder and Perry was made of and from Fruit of their own Growth, and not from bought Fruit, or that the Duty had been before charged and paid, 4 *G. I.*

p. 392

And they are subject to a Penalty of 20 *l.* if they refuse to permit the Officer to go into their Cellars, to take an Account, &c.

p. 393

Receivers of Run Goods, vide Forfeitures on Dealers in, and Runners of Brandy.

Reference to former Acts, vide Powers.

Refusing Officers, vide Obstructing.

Repeal.

A Table of the Matters

Repeal.

The Clause for Party Guiles **Repealed**, p. 173, 174, 175
The Clause in 7 & 8 W. III. laying 12 d. per Gallon on Malt-Wash mixed, &c. if not expressly **Repealed**; yet, as to Brewers Tilts, seems to be implicitly **Repealed** by 12 & 23 W. III. by which a Duty is laid on Low-Wines from Brewers Tilts, p. 246
Clause of appropriating the Overplus of 700,000 l. **Repealed**, p. 272

**Rescuing of Brandy, &c. seized, vide Obstru-
ing, vide Transportation.**

**Resisting of Officers, vide Obstru-
cting, vide Transportation.**

Retailers of Beer and Ale. See Victuallers.

Retailers of Beer and Ale not to be impleaded for selling at higher Prices than heretofore appointed, p. 101
If Retailer, after Beer or Ale received from Brewer, mix extraordinary Strong with Small in Vessels containing Three Gallons, or more, forfeits double the Duty of Strong so mixed, p. 89
Not above 40 s. nor under 10 s. if sell in Measures not according to the Standard, p. 233

Vide Forfeitures on Common Brewers.

**Retailers of Brandy, &c. vide Forfeitures on
Dealers in Brandy, &c.**

Retailers of Cyder.

Every Person who shall buy any Cyder or Perry, or any Fruit to make into Cyder or Perry, and shall sell any of the Cyder or Perry so bought or made by the Hoghead, or any greater or lesser Measure, shall be deemed and taken to be a Retailer of Cyder or Perry, and shall be chargeable with the Duties for such Cyder or Perry so bought or made for Sale, p. 191
Dealers in and Receivers of Cyder, &c. to be charged with the 4 s. Duty, unless they make it appear to be from Fruit

in the foregoing Acts.

Fruit of their own Growth, and not from bought Fruit, or that the Duty hath before been charged or paid, p. 391

Such Dealer forfeits 20 *l.* if he refuses Officer to enter and take Account, *ibid.*

Retailers of Distilled Spirituous Liquors.

No Person shall, after 29 Sept. 1736. Retail any Distilled Spirituous Liquors or Strong-Waters unmix'd, mix'd with themselves, or any other Ingredients, in less Quantity than Two Gallons, without a Licence from the Commissioners of Excise, 9 G. II. p. 596

For which Licence he is to pay 50 *l.* p. 597

And to renew the same yearly, paying 50 *l.* p. 598

And any Person selling without such Licence, and Renewal, forfeits 100 *l.* p. 599

And all such Spirituous Liquors, in the Stock of such Retailers, are subject to a Duty of 20 *s.* per Gallon, over and above all other Duties, p. 599

And the Money arising by such Duties and the Licences, is to be paid into the Exchequer, distinct from all other Duties, p. 602

And all the Excise Laws relating to the Duties on Beer, Ale, and other Liquors, to be in Force for collecting the Duty, &c. by this Act, p. 603

These Powers are enforc'd by the 10 G. II. p. 728

And every Person so Retailing, must enter all his Ware-houses, &c. and all the Liquors therein, 10 Days before Sale, under a Penalty of 10 *l.* for every Warehouse, and 40 *s.* per Gallon, with the Casks, for every Gallon conceal'd, and not entered, p. 605

And no such Spirituous Liquor must be brought into such Retailer's Stock, without Notice and Certificate, &c. that the Duties are paid, under a Penalty of 20 *l.* and Forfeiture of the Liquors, &c. p. 609

And such Retailer making any Increase, by the Addition of Water, &c. after Stock taken, forfeits the Liquors, &c. and 40 *s.* per Gallon, p. 610

Any Officer for these Duties may search by Day or by Night any Ware-houses or Places used by such Retailer, for such Liquors conceal'd; and if in the Night, in the Presence of a Constable, and with a Warrant from a Justice of the Peace, upon the Officer's Oath, that he suspects any Concealment, 9 G. II. p. 611

And if such Retailer obstructs the Officer, he forfeits 50 *l.*

9 G. II. p. 612

No

A Table of the Matters

No Licences shall be granted, but to such Persons only as keep Inns, Victualling-houses, Coffee-houses, Ale-houses, or Brandy-shops, p. 613

Masters paying any Part of their Servants or Journey-mens Wages in *Spirituous Liquors*, deem'd Retailers, and their Servants may recover their Wages notwithstanding, p. 614

Spirituous Liquors made use of in Medicines by Apothecaries, Surgeons, Chymists, or Physicians, is not Retailing with this Act, p. 616

Persons selling in the Streets, Fields, or upon the Water, or in any Places but such as are enter'd, deem'd Hawkers, and forfeit 10*l.* and may be convicted by any Justice of the Peace, upon View, or upon the Oath of any Person, and be sent to the House of Correction for Two Months, if the 10*l.* are not paid immediately, p. 617, 618

And by the 10 G. II. it is directed, that such Persons shall be whipp'd before their Discharge from the House of Correction, 10 G. II. p. 734

And the Commissioners of Excise have Power to pay the Reward of 5*l.* given by the 9 G. II. to such Persons as shall appear to them to be intitled thereto, upon the Conviction of any Person for Hawking of *Spirituous Liquors* about the Streets, and his Commitment to Goal, for not paying the Penalty, 10 G. II. p. 733

No Person is capable of having a Licence to Retail *Spirituous Liquors*, unless first licensed by Two Justices of the Peace, p. 620

And if the Justices Clerk provides the Licence, and takes more than 2*s.* 6*d.* for it, he forfeits 5*l.* ibid.

The Forms of Conviction which shall be sufficient to be used when Persons are convicted of selling *Spirituous Liquor*, or Beer and Ale, without a Licence from the Justices of the Peace, or of keeping a disorderly House, p. 622, 623

An Entry with an Excise-Officer, of any *Spirituous Liquors*, Beer, Ale, Cyder, or Perry, by any Person suspected to sell without a Licence, shall be deem'd a Selling of such *Liquors*, and the Justices may summon such Officer, p. 630

Persons giving any *Spirituous Liquors* to Servants or Apprentices fetching Goods from their Shops, deem'd Retailers, p. 624

The Duties by this Act, and the Money arising by the Licences, made Part of the Aggregate Fund, p. 625

70,000*l.* to be paid to His Majesty out of this Fund, p. 628

Defi-

in the foregoing Acts.

Deficiencies, how to be supplied, p. 692

Persons who have exercised Distillation 7 Years, or were Apprentices on the 25 March, 1736. may follow any Trade in any City, p. 631

This Act does not extend to *Aqua Vitæ* Retailed in Scotland, p. 632

Return by the Gager.

The Gager's Returns to the Commissioners shall be a Charge upon the Brewer, 12 Car. II. p. 9, 34

Reward, vide Discoverers.

No Officer of the Customs, or other Person, intitled to any Reward on a Seizure of Coffee, Tea, Foreign Brandy, or other exciseable Goods, unless Notice be given to the Supervisor or Officer of Excise, within 48 Hours after the Seizure, 12 G. I. p. 522

Rewards by 9 G. II. to be paid by the respective Commissioners of the Customs and Excise, p. 673

Rum, vide Brandy.

Rum may be imported in Casks of 20 Gallons, 5 G. I. p. 476

If it is for the Master or Seamen in the Voyage, and imported without Fraud or Concealment, it is not forfeited, though in Casks under 20 Gallons, p. 477

Runners of Brandy, &c. vide Forfeitures on Dealers in Brandy, vide Obstructing, vide Transportation.

Runners of Prohibited Goods, &c. may plead the 9 G. II. paying only 1s. 4d. p. 639

Who shall be deem'd Runners of Foreign Goods, see 8 G. I. p. 433. 9 G. II. p. 665

See more, **Forfeitures Discharged.**

Sale.

A Table of the Matters

S.

Sale.

NO Brandy, whether *British* or Foreign, to be exposed to Sale, but in an enter'd Place, upon pain of forfeiting the same, and 40 s. per Gallon, 11 G. I. p. 490

Sale of Foreign Brandy, &c. seized. See Brandy.

Remainder of the Produce by Sale of Seizures made by Officers of the Customs, to be paid into the Exchequer, 12 G. I. p. 521

Remainder of the Produce by Sale of Seizures made by Officers of Excise and Inland Duties, to be paid as now practised, 12 G. I. p. 521

Salvage.

Reasonable Satisfaction to be made, and in case of any Dispute, the *Quantum* to be adjusted by Three of the neighbouring Justices, 12 Ann. p. 471 to 473

Goods so saved out of any stranded Ships, after Salvage, and Charges paid, liable to Duty, 5 G. I. p. 482

Sea.

Any Foreign Merchandize taken in at Sea by any Collier, &c. to be landed or put on Board any other Vessel, without Payment of the Duties, are forfeited; and if the Master of the Vessel is privy to the unshipping of such Goods, he forfeits treble the Value, 5 G. I. p. 478. 9 G. II. p. 687

See further, Brandy.

Search.

Officers of Excise may go on Board any Vessel to Search, as well as the Officers of the Customs, 11 G. I. p. 486
9 G. II. p. 698

Security, vide Exportation.

Seizures of Brandy, &c. and of Sweets.

in the foregoing Acts.

In what Cases they are **Forfeited**, and may be
Seized, and by whom.

Brandy, or the Value, (except, &c.) is forfeited, if imported in Casks not containing 60 Gallons, p. 121, 122

Brandy or Spirits forfeited, if imported in Vessels under the Burthen of 15 Tons, p. 256

By 5 *Geor. I.* against clandestine Running, &c. Rum, or the Value, (except, &c.) is forfeited, if imported in Casks under 20 Gallons; but may be admitted to an Entry, in Cases mentioned in the said Act. *Vide* the Act at large.

Brandy, Arrack, Rum, Spirits, or Strong-Waters in Ware-houses, &c. of a Distiller, &c. not entered, is forfeited, p. 397, 398

Brandy, Arrack, Rum, Spirits, or Strong-Waters, if, without Notice and Certificate, brought into Cellars, Ware-houses, &c. of Dealers, &c. are forfeited, p. 399

The like, exceeding One Gallon, if carrying without Permit or Certificate, are forfeited, p. 403

Sweets, if removing or removed from Sweet-Maker for Sale without Certificate, are forfeited, p. 414

Dealers in Foreign Brandy, Spirits, &c. are to keep them separate from their *British* Spirits, upon pain of forfeiting 10s. for every Gallon of *British* Spirits, and the Casks found in the Cellar where the Foreign Brandy is kept, 8*G. I.*

p. 440
Increases of Brandy, &c. found in the Hands of Dealers, to be deemed Foreign, unduly brought in, &c. unless the Owner makes it appear to be by mixing some of his Stocks of *British* Spirits, in the Sight of an Officer, or to have been brought in by a Permit, are forfeited, p. 441, 442

Foreign Brandy, Spirits, or Strong-Waters, received by any Retailer, without Notice or Certificate, though under the Quantity of one Gallon, **Forfeited**, p. 444

Brandy, Arrack, Rum, Spirits, or Strong-Waters, and other exciseable Liquors, when forfeited, may be seized by Officers of the Customs or Excise, or by such as are appointed by the Crown or the Treasury, but by none other, p. 454

In some particular Cases other Persons have a Power to seize Brandy, &c. See p. 500, 503, 678

Brandy, &c. may be seized by the Clauses against **Ham-**
bing, p. 490, 679

And see **Harbouring** of Run Goods.

A Table of the Matters

Seizures of Brandy, &c. and of Sweets.

Before whom to be Proceeded upon, Heard, and Determined.

Seizures of Brandy, Arrack, Rum, Spirits, and Strong-Waters, (except for unlawful Importation, and the Quantity exceed 63 Gallons) to be proceeded upon, either before the Commissioners or Justices, *viz.* within the Weekly Bills, before the Commissioners; and if in other Places, before Two or more Justices, p. 406, 410

The like of Sweets, carrying or carried without Certificate, from Sweet-Makers for Sale, p. 416

Seizures of Vessels of 15 Tons, or under, and of Horses, &c. employed in running or relanding Goods, to be determined by Two Justices. This Authority not given to the Commissioners, p. 450

Seizures made by any Officer of the Customs, of any Tea, Coffee, Foreign Brandy, or other exciseable Liquors, must give Notice to the next Office of Excise, within 48 Hours, 12 G.I. who must take Account of the particular Species and Quantities of Goods, p. 522

Which Goods are liable to be re-seized, if removed without a Permit, sign'd by the Excise Officer, 12 G.I. p. 523

Seizures in the Country to be valued on Oath, to be administer'd by the Justices of the Peace, 12 G. I. p. 526

In Trials thereof, the Judges, &c. to proceed to the Cause of Seizure without inquiring into the Manner of it, 9 G. II. p. 798

Sellers of Brandy, vide Forfeitures on Dealers in Brandy.

Sheriff. See Warrant.

Ship, vide Brandy.

Ships coming from Foreign Parts with 6 lb. of Tea on Board, or Brandy, &c. in Casks under 60 Gallons, (except for the Use of the Seamen) which shall be found at Anchor, or hovering within Two Leagues of the Shore, or has been within the Limits of any Port, and does not proceed on her Voyage, the Goods, Package, &c. are Forfeited, whether Bulk has been broken or not, 9 G. II. p. 685

Foreign

in the foregoing Acts.

Foreign Goods, &c. removed out of one Vessel to another at Sea, or within Four Leagues, are **forfeited**, and the Vessel, if not above 100 Tons. See **Brandy**, and 5 G. I. p. 478
9 G. II. p. 687

Size, vide Casks.

Specifick Forfeitures.

Beer, Ale, Cyder, or Mum, ship'd for Exportation, if reloaded, **forfeited**, p. 93

Mellasses, coarse Sugar, Honey, &c. used in Brewing, the Liquor is **forfeited**; Moiety to the King, Moiety to the Informer, p. 111

Brandy imported in any Cask less than 60 Gallons, **forfeited**; Moiety to the King, Moiety to the Informer, p. 121

Private Stills, Backs, Spirits, &c. **forfeited**; Moiety to the King, Moiety to the Informer, p. 201

And private Tuns, &c. together with the Beer, Ale, or Worts found therein, are **forfeited**, and may be seized, and sold to the Use of the Poor, p. 54

Brandy imported in any Vessel less than 15 Tons, **forfeited**, p. 256

Brandy, &c. brought into any enter'd Ware-house, &c. without Certificate, **forfeited**; Moiety to the King, Moiety to the Informer, p. 399

Brandy, &c. exceeding a Gallon, removed without Certificate, **forfeited**; Moiety to the King, Moiety to the Informer, p. 403

Brandy imported in any Vessel less than 40 Tons, **forfeited**, p. 427

Boats rowing with more than 4 Oars, &c. **forfeited**, p. 429

Sweets removed, or received by Vintners, without Certificate, **forfeited**; Moiety to the King, Moiety to the Informer, p. 415

Increases of Brandy, &c. made by mixing, **forfeited**; Moiety to the King, Moiety to the Informer, p. 442

Brandy received by a Retailer, without a Certificate, though less than a Gallon, **forfeited**, p. 444

Seizures of Vessels, Horses, Cattle, or Carriages, used in Running, &c. **forfeited**, p. 451, 668

Foreign Goods coming Coastwise, and landed without the Presence of an Officer of the Customs, are **forfeited**, p. 454

Rum imported in Casks under 20 Gallons, **forfeited**, p. 477

A Table of the Matters

- Run Brandy, hid and concealed, *forfeited*, p. 287, 479,
498
Brandy exposed to Sale in an unenter'd Place, *forfeited*,
p. 490
Spirituous Liquors found in an unenter'd Place, *forfeited*,
see 9 G. II. p. 606
Brandy offer'd to Sale by any Hawker going from Town
to Town, is *forfeited*, &c. p. 679
Brandy found in any Vessel hovering on the Sea-Coasts,
in any Cask less than 60 Gallons, *forfeited*, p. 686
For *forfeitures* of Goods on other Accounts, vide
Brandy, Foreign Liquors, Harboursing.

Spirits and Strong-Waters.

Brandy, a Strong-Water, perfectly made, and being im-
ported from beyond the Seas, liable to 8 *d.* per Gallon, by
the Two Acts of 12 Car. II. p. 83

If with Malt-Wash any other Materials are mixed, the
Spirits of the first Extraction pay 12 *d.* per Gallon, 7 & 8 W. III.

Spirits and Strong-Waters brought from the Islands of
Guernsey. Vide Rates, or p. 114

Spirits drawn from any Mixture with Wash, or other
Liquors, except Water, chargeable with the Duty on Low-
Wines drawn from foreign Materials, p. 204

No Person making Low-Wines, or Spirits, &c. and pay-
ing the Duties, shall be prosecuted for not being free of the
Distillers Company, or for not having served as an Ap-
prentice to that Trade, p. 189, 190

Low-Wines or Spirits, brought Coastwise, without Cer-
tificate, &c. *forfeited*, and may be seized, p. 384

Spirits or Strong-Waters, if sold in less Quantity than
Two Gallons, see Retailers of Spirituous Liquors.

Vide Brandy, &c.

Still Private, &c. See *Forfeitures* on Di-
stillers.

Store-House, vide *Forfeitures*.

Strong-Waters, vide Brandy, &c.

Stranded

in the foregoing Acts.

Stranded Ships.

Goods saved out of it, after Salvage and Charges paid, are liable to Customs and other Duties, 5 G. I. p. 482

Not claimed within Twelve Months, to be sold, 12 Ann. p. 475

Summons.

The Party accused must be Summoned, p. 19
Summons left at the House, &c. or with the Wife, Child, or menial Servant of Defendant, as sufficient as if delivered to the Defendant's own Hand, p. 81

Notice of an Information must be given in Writing to the Person of the Defendant, or left at his Dwelling-House, p. 253

Commissioners of Excise, and Justices of the Peace, may Summon any Person to give Evidence, (other than the Party accused) and such Person refusing to appear, and give Evidence, forfeits 10 l. p. 161, 162

Sweets and Sweet-Makers.

Duties thereof, vide Rates.

By the 10 & 11 W. III. all Liquors made by Infusion, Fermentation, or otherwise, from foreign Fruit or Sugar, or from Fruit or Sugar mix'd with other Materials, and commonly used for recovering, increasing, or making of any kind of Wine or Cyder, or Liquor called Wine, shall be deem'd Sweets, p. 207

By the 10 G. II. all Makers of the Liquors called Sweets or Made Wines for Sale, must give Notice to the next Office of Excise, of their Names and Places of Abode, and of every Room, &c. used by them for the keeping of Sweets or Made Wines, under the Penalty of 20 l. p. 725

Persons retailing the Liquors aforesaid, having Two Gallons of Sweets in their Custody, to be deemed Makers of Sweets for Sale, p. 208

Refiners of Sugar, before 1 June, 1699. entering into 500 l. Bond not to sell Sweets, &c. or use them in making, increasing, or improving Wine, &c. not chargeable with the Duty till sold, or made use of, *ibid.*

Sweets which have paid the Duties, not to be removed without Certificate, &c. p. 414

A Table of the Matters

Makers thereof sending them out, or Vintners receiving them without Certificate, forfeit 10 s. per Gallon; and the **Sweets** and Casks to be proceeded against as Brandy,

P. 415, 416

Vide Hours limited for carrying out **Sweets**, p. 154

See the Definition of **Sweets** or **Made Wines** by the 10 G. II. p. 742

Note, *Wines made by the Owners or Occupiers of British Vineyards, from the Juice of British Grapes only, are not chargeable with any Duty,* p. 728

No Person shall sell **Made Wines** to be drank in their Houses, without a Licence from Two Justices of the Peace, 10 G. II. p. 734

This Note was intended to have been printed in the Margin of Page 724.

As 31 Gallons and an half are by the 1 Rich. III. Cap. 13. declared to be a Barrel of Wine; And all other Liquors are charged by that Measure, (except Beer, Ale, and Vinegar, which are expressly directed to be charged by the Ale Measure) therefore Made Wines ought to be computed by the Wine Measure, as the Duty is chargeable by the Barrel; and indeed Part of the Duty upon Vinegar was charged by the Wine Measure, till the Act of the 10 & 11 W. III. Page 219. which recites, That whereas Vinegar had hitherto been computed by different Measures, it was enacted, That 34 Gallons Ale Measure should be return'd by the Gager for a Barrel of Vinegar.

T.

Tea and Coffee.

Tea and Coffee, seized in London or Edinburgh, after Condemnation, to be there publicly sold, 12 G. I.

p. 519

Tea and Coffee, seized in the Country, after Condemnation, to be sent up, and sold in London or Edinburgh,

12 G. I. p. 519

Tea, Coffee, and Foreign Exciseable Liquors, to be proceeded against as by the Laws of Excise now in force,

12 G. I. p. 518

Two

in the foregoing Acts.

Two or more Persons convicted of passing within Five Miles of the Sea-Coast or navigable River, with Horse, Cart, &c. with more than 6 Pounds of Tea, or more than 5 Gallons of Brandy, or any Foreign Goods, to the Value of 30*l.* without having paid the Duty, not having a Permit, or carrying offensive Weapons, or being disguised, or forcibly opposing any Officer, &c. in seizing the same, shall be transported, 9 G. II. p. 664

In what Cases the Commissioners may advance 1*s.* for every Pound of Tea, and 1*s.* for every Gallon of Brandy seized, 9 G. II. p. 681

Time.

Time when the Duty upon Foreign Liquors imported, shall be paid, p. 5, 30, 72, 73

Time of laying Informations against Brewers and Distillers, &c. must be exhibited within Three Months, p. 110, 253

Informations for ascertaining the Measures for retailing Beer and Ale, must be brought within Thirty Days after the Offence committed, p. 241

Time of claiming Seizures must be within 20 Days, otherwise such Seizures may be condemned by Proclamation, 6 G. I. p. 410, 411

Transportation.

Persons knowingly passing within Twenty Miles of the Coast with Run Goods, if above Five in Number, and if they wear Arms, or Disguise, and resist Officers, are declared Runners; and being convicted thereof, are Felons, to be Transported for Seven Years: And if they return before the Expiration, shall suffer as Felons, without Benefit of Clergy, p. 432, 434

Persons liable to have been Transported, but discharged by the 9 G. II. and committing the like Offence, after taking Benefit thereof, to suffer Death, 9 G. II. p. 647, 659, 667

Persons convicted of being assembled and armed to assist in the Running of Goods, to be Transported, 9 G. II. p. 657

Traders.

Traders or other Persons endeavouring to corrupt any Officer of the Customs or the Excise. See Bribes.

A Table of the Matters

Treasury.

The Treasury may compound for any Debts incurr'd for Customs or other Duties, for Goods clandestinely imported before 12 May, 1723. which Forfeitures have not been discover'd till after the Time for suing for the same is elapsed,

12 G. I. p. 540

And upon Payment of such Composition, the Remainder of such Debts to be discharged,

p. 541

Treasury may compound Judgements on Debentures given 11 May, 1736. 9 G. II.

p. 653

Tuns, vide Brewing-Vessels,

V.

Value.

IN Cases where Goods are said to be forfeited, and treble the Value thereof, see how that Value is to be estimated, 12 G. I.

p. 499

Goods seized, how to be Valued, see 12 G. I.

p. 526

Werjuice.

	l.	s.	d.
Persons buying or making Werjuice for Sale,			
to pay the Duty of Cyder and Perry then	0	06	03
paid, p. 167. viz. per Hogshead,			
More, by 8 A. p. 462. per Hogshead,	0	00	05
Werjuice per Hogshead	0	06	08

Vide Rates.

Vessels, vide Brewing and Distilling-Vessels, and Brandy.

No Vessels, as Tuns, Backs, Stills, Cocks, &c. to be set up, or made use of, without Notice,

p. 53, 105

Contents to be computed by Two Artists,

p. 60

Vessels,

in the foregoing Acts.

Vessels. See **Ships.**

Brandy taken out at Sea, &c. 5 G.I. p. 478, 492, 687

Such Vessel forfeited, if not above an 100 Tons, 9 G.II.
p. 689

**Distualler, vide Forfeitures on Common
Brewers.**

Beer or Ale, none to be retailed within the Bills of Mor-
tality, without a Permission, p. 548

Commissioners appointed for the Management of the
Duties on the Retailers of Beer and Ale within the Bills
of Mortality, to grant such Permission, p. 547

No more than 2 s. 6 d. to be paid for each Permission,
p. 551

The Commissioners to have Power under their Hands
and Seals to substitute inferior Officers, p. 547

Such Commissioners to have the same Powers as the Com-
missioners of Excise, p. 556

Permissions to be renew'd yearly, and new Compositions
to be made, p. 549

One Moiety of the Composition to be paid upon receiv-
ing the Permission, and the other at the End of Six Months,
ibid.

Composition to be according to their Trade, p. 551

Not to be less than 1 l. nor more than 6 l. yearly, p. 546

Leaving off Retailing, Composition to cease, p. 550

Beer drunk at a Door, or in any Out-house or Garden
used with the House, is not a sending out within this Act,
p. 553

Fines and Forfeitures to be recover'd as by the Laws of
Excise; one half to the Crown, the other to the Infor-
mer, p. 555, 556

General Issue may be pleaded for any thing done in pur-
suance of this Act, p. 557

Justices Power in licensing Alehouses, not alter'd, *ibid.*

Selling without a Permission, forfeits 20 l. p. 553

All the Excise Acts in force, to be applied to this Act,
p. 554

Vinegar,

A Table of the Matters

Vinegar, and Vinegar-Makers.

All Stale Beer, Returns of Beer or Ale, Cyder, Verjuice, &c. in the Custody of a Vinegar-Maker, shall be deemed Liquors preparing for Vinegar, except Beer, &c. kept separate for Family's Use, p. 215

No Liquors proper for Vinegar, to be receiv'd in or deliver'd out without Notice, p. 216

Thirty four Gallons, according to the Standard of the Ale Quart (four whereof shall be deemed a Gallon) shall be return'd by the Gager for a Barrel of Vinegar, p. 219

Vinegar made by the Manufacturers of White Lead, used and consumed by themselves in the making the same, and to no other Use, not chargeable with the Duties of Vinegar; but if they sell or deliver out any, &c. then to be chargeable for all Vinegar by them made, by 8 A. p. 466

Persons making Vinegar, and using the same in preparing or making Pickles for Sale, to be deemed Makers of Vinegar, by 8 A. and such Vinegar is liable to all the Duties upon Vinegar, p. 465

Vide Forfeitures on Vinegar-Makers.

Utensils, vide Brewing and Distilling-Vessels,

Vessels. See Ships.

W.

Ware-house, vide Store-house.

Warrants for Landing, &c.

Warrant for landing foreign Liquors, to be signed by the Officers of Excise in the Port, p. 75

Warrants for Searching.

Warrants for Searching may be granted by One or more Justices, or by Two or more Commissioners of Excise, to Search any Place whatsoever, for any Brandy, &c. fraudulently

in the foregoing Acts.

lently concealed, upon the Oath of an Officer setting forth
the Grounds of his Suspicion, 11 G. I. p. 488

And see the 9 G. II. p. 610

All Sheriffs, Mayors, &c. concern'd in the execution of
Process, are enjoin'd to grant Special Warrants for the
taking of any Offenders, to such Persons as the Solicitor of
the Customs or Excise shall desire, in Writing upon the
Back of the Process, 9 G. II. p. 704

And all Sheriffs, Mayors, &c. granting such Special War-
rants, &c. are indemnified till the Offender is committed to
Goal, 9 G. II. p. 706

The Goaler is to give a Receipt for the Offender's Body,
p. 707

Warrants for levying Penalties.

Warrants for levying Penalties, to be under the Hands
of Commissioners, or Justices of the Peace respectively, p. 20, 45

For levying some of the Penalties in 15 Car. II. to be un-
der Hands and Seals, p. 72

For levying Penalties for selling in Short Measure, to be
under Hand and Seal. p. 241

On what Things such Warrants may be executed,
vide Utensils, vide Brewing and Distilling-
Vessels.

Wash, vide Baggers.

Wine-Measure, vide Measure.

Winchester Bushel.

The Content, see p. 192

Witnesses, vide Evidence, vide Summons.

Worts.

A Table of the Matters, &c.

Worts.

Worts misling, or not fairly let down, Gager shall charge so much Beer or Ale as such Worts so misling would reasonably have made, p. 100

Gager may gage warm Worts, and make his charges from such Gages, allowing One tenth part for Wash and Waste, p. 100, 101

Mixing, concealing, or conveying away any Worts, forfeits 20 s. a Barrel, p. 67, 68

Wounded.

Any Person dangerously wounded or maim'd in taking any Runner of Goods, &c. or his Executors, or Administrators, in case he is killed in taking or endeavouring to take such Offender, on Certificate of the Fact from the Judges of Assize, or the Justices, &c. shall have 50 l. 9 s. 11 d. p. 660, 661, 662

And the Person apprehending such Offender, shall have 50 l. 9 s. 11 d. p. 659

F I N I S.



A T A B L E OF THE EXCISE LAWS

Contained

In this Volume, with References to the Pages
in this Book, and likewise to the particular
Chapters and Sections into which each Act is
divided, whereby these Laws may be readily
found in the Folio Edition of the Statutes at
Large, printed in the Year 1735.

The Act.	In what Reign it pass'd.	Chapter.	Section.	Page of the Book.
12	Charles II.	23.	1, 2, &c.	I
12		24.	15, &c.	27
15		11.	1, 2, &c.	52
15		12.	1, 2.	81
22		4.	1, 2, 3, 4.	82
22 & 23		5.	1, 2, &c.	86
1	W. & M.	22.	1, 2, &c.	91
1		24.	3, 5, &c.	96
2		9.	12.	114
3 & 4		15.	1, 2.	116
4 & 5		5.	8.	121
4 & 5		3.	1, 2, 3.	123
5 & 6		20.	10.	131
7 & 8		30.	7.	141
8 & 9		19.	1, 2, &c.	172
8 & 9		22.		191
10 & 11	William III.	4.	3, 4, &c.	193
10 & 11		21.	1, 2, &c.	205
11 & 12		15.	1, 2, 3.	232
12 & 13		11.	1, 2, &c.	244
12 & 13		12.	1, 2, &c.	262

The

A Table of Excise Laws.

The Act.	In what Reign it pass'd.	Chapter.	Section.	Page of the Book.
1	Anne.	14.	1, 2.	287
1		3.		290
3 & 4		4.	1, 2, &c.	292
3 & 4		13.	1.	302
4		6.	6.	306
4		12.	1, 2, &c.	317
5		19.	1, 2, 3.	326
6		5.	1, 2, 3.	339
8		7.	1, 2, 3.	459
1		1.	1, 2, 3.	363
1	George I.	2.	7.	378
3		4.	5.	380
4		3.		387
6		21.	11.	395
7		20.	31.	421
8		18.	1, 2.	424
8		7.	1, 2, 3.	459
12		18.	2.	471
5		11.	2.	476
5		11.	13.	480
11	George I.	30.		484
12		28.		517
12		12.		545
1	George II.	16.	3, 4, 5.	559
1		16.	1.	567
3		7.	4, 5, 11, 12.	569
6				573
9				593
10				716



ERRATA:

PAGE the 5th, 12 Car. II. where it is said, *See 9 G. II. Post. 584.* read *Post. 684.*

Page the 12th, 12 Car. II. in Abridgment, instead of *Barrel*, read *Barrels*.

Page the 20th, 12 Car. II. Note the third, read, *It is presumed that no Action will lie.*

And in the same Note, instead of, *And the Reasons of such Judgement*, read, *And that the Reasons of such Judgement shall not be examined into.*

Page 45. 12 Car. II. the Reader is desir'd to alter the third Note, in the Manner above mentioned, for Page 20.

Page 53. 15 Car. II. in the Abridgement, after the Words, *At the next Office of Excise*, are the following Words, *Upon pain of forfeiting 20 l.* which should be omitted.

Page 67. there being a Mistake in the third Note, which begins *By 7 & 8 W. III. Post. 160.* the Reader is desir'd to correct it as it is printed in Page 89.

Page 68. 15 Car. II. the Note of Reference to the 22 & 23 Car. II. which is placed in this Page to Paragraph the 12th, should have been placed in Page 69. to Paragraph the 13th.

Page 96. Note the 2d, takes Notice that every Distiller by the 12 Car. II. *Ante 10, 35.* for the Offence there mentioned, forfeits 5 l.

In Page 10. the Penalty is but 5 l. but in Page 35. the Penalty is 10 l.

Page 196. In the Note of Reference, *Ante 187.* the Penalties upon *Common Brewers, &c.* read *Common Distillers.*

Page 264. In the Abridgement, near the Top of the Page, instead of, *And of Seizures of prohibited Goods*, read, *And by Seizures of prohibited and uncustomed Goods.*

Page 427. in the Abstract, Line 13. after the Words, *Officer of the Customs*, omit the Words *or Excise.*

Page 496. in the Abstract, for *Out of the Stock of the Person who took out the Permit*, read, *Out of the Stock of the Person from whom the Goods were permitted to be removed.*

Page 498. in the Abstract, instead of the Words, *And all Persons harbouring and concealing*, read, *And all Persons knowingly harbouring and concealing, or suffering to be harbour'd or conceal'd, any &c.*

